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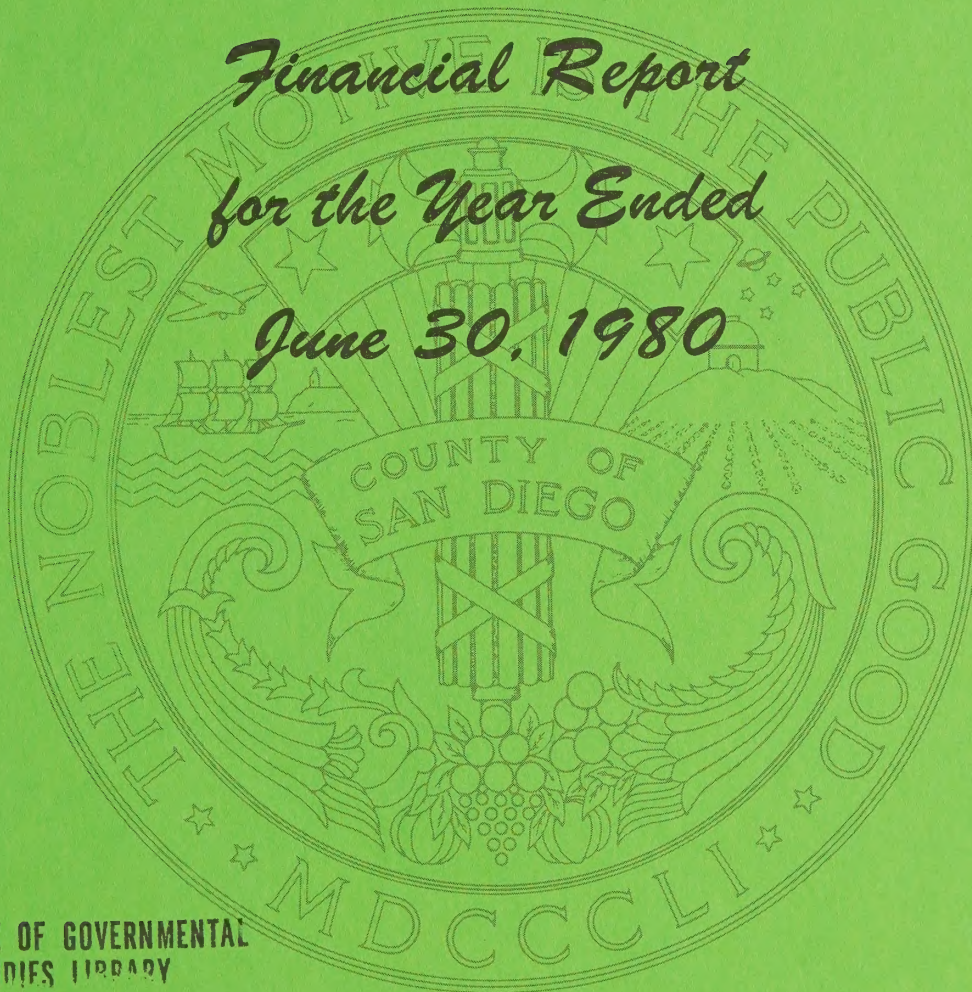


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County of San Diego

State of California

*Financial Report
for the Year Ended
June 30, 1980*



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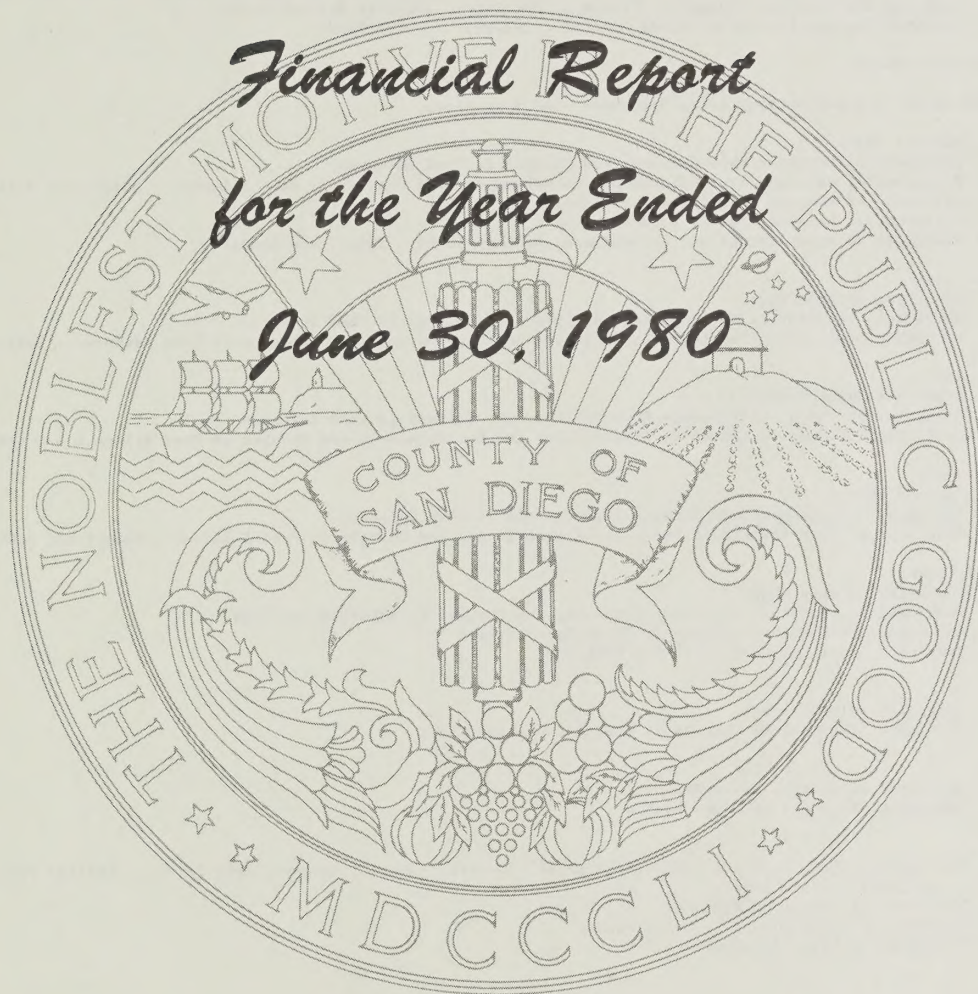
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AND

ROD CALVAO

ASSISTANT COUNTY CONTROLLER

BY THE GENERAL ACCOUNTING UNIT

FINANCIAL REPORT OF SAN DIEGO COUNTY

TABLE OF CONTENTS June 30, 1980

	PAGE
INTRODUCTORY SECTION:	
LETTER OF TRANSMITTAL	3
CERTIFICATE OF CONFORMANCE	8
ACCOUNTANTS' REPORT	9
BOARD OF SUPERVISORS AND FISCAL OFFICERS	10
ORGANIZATION FOR FINANCIAL ADMINISTRATION	11
FINANCIAL SECTION:	
Combined Statements:	
Statement 1A Combined Balance Sheet - All Fund Types and Account Groups	14
Statement 1B Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - General, Special Revenue, Debt Service, and Capital Project Funds	17
Statement 1C Combined Statement of Revenues, Expenditures and Encumbrances, and Changes in Fund Balances - Budget and Actual - General, Special Revenue, Debt Service, and Capital Project Funds	18
Statement 1D Combined Statement of Revenue, Expenses, and Changes in Retained Earnings - Internal Service Funds	20
Statement 1E Combined Statement of Changes in Financial Position - Internal Service Funds	21
Statement 1F Combined Statement of Contributed Capital - Internal Service Funds	22
Notes to Financial Statements	23
Combining and Individual Fund and Account Group Statements and Schedules:	
General Fund:	
Statement 2 Balance Sheet	32
Statement 2A Statement of Revenues, Expenditures, and Changes in Fund Balances	33
Statement 2B Statement of Revenues, Expenditures and Encumbrances, and Changes in Fund Balances - Budget and Actual	34
Statement 2C Statement of Revenue - Estimated and Actual	35
Statement 2D Statement of Expenditures by Department	37
Statement 2E Statement of Expenditures and Encumbrances by Department - Budget and Actual	39
Special Revenue Funds:	
Statement 3 Combining Balance Sheet	42
Statement 3A Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	44
Statement 3B Combining Statement of Revenues, Expenditures and Encumbrances, and Changes in Fund Balances - Budget and Actual	46
Debt Service Funds:	
Statement 4 Combining Balance Sheet	50
Statement 4A Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	51
Statement 4B Combining Statement of Revenues, Expenditures and Encumbrances, and Changes in Fund Balances - Budget and Actual	52
Capital Project Fund:	
Statement 5 Balance Sheet	54
Statement 5A Statement of Revenues, Expenditures, and Changes in Fund Balances	55
Statement 5B Statement of Revenues, Expenditures and Encumbrances, and Changes in Fund Balances - Budget and Actual	56
Internal Service Funds:	
Statement 6 Combining Balance Sheet	58
Statement 6A Combining Statement of Revenues, Expenses, and Changes in Retained Earnings	60
Statement 6B Combining Statement of Changes in Financial Position	62
Statement 6C Combining Statement of Contributed Capital	64
Agency Funds:	
Statement 7 Combining Balance Sheet	68
Statement 7A Combining Statement of Changes in Assets and Liabilities	69
Account Groups:	
Statement 8 Statement of General Fixed Assets	71
Statement 9 Statement of Long Term Debt Payable	72
Schedules:	
Statement 10 Statement of Cash Receipts and Disbursements - General, Special Revenue, Debt Service, Capital Project, and Internal Service Funds	74
Statement 11 Statement of Interfund Accounts - All Funds	75
Statement 12 Statement of Investments - Agency Funds	77
Statement 13 Statement of Taxes Receivable	78
STATISTICAL SECTION:	
Statement 14 Cash in County Treasury	79
Statement 15 Insurance	80
Statement 16 Source of Funds Expended for Public Assistance	81
Comparative:	
Statement 17 Revenues by Source	82
Statement 18 Expenditures and Encumbrances	83
Statement 19 Source of Funds Expended for Public Assistance	84
Statement 20 Assessed Valuation	85
Statement 21 County Secured Tax Levies	86
Statement 22 Secured and Unsecured Tax Collections	87
Statement 23 Legal Debt Margin	88
Statement 24 Outstanding Bonded Indebtedness	89
Statement 25 County Assessed Value, Taxes Levied and Tax Collections	90
Statement 26 Future Requirements for Long Term Debt	91
Miscellaneous Statistical Data	92



County of San Diego

Gerald J. Lonergan
Auditor and Controller

OFFICE OF THE AUDITOR AND CONTROLLER

ROOM 166, COUNTY ADMINISTRATION CENTER
1600 PACIFIC HIGHWAY
SAN DIEGO, CALIFORNIA 92101
TELEPHONE 714 236-3711

November 6, 1980

THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN DIEGO
SAN DIEGO COUNTY ADMINISTRATION CENTER
SAN DIEGO, CALIFORNIA 92101

The annual financial report of the County of San Diego for the Fiscal Year ended June 30, 1980 has been prepared by the County Auditor and Controller and is submitted in compliance with Section 25253 of the Government Code of the State of California, and Section 94.1(b) of the San Diego County Administrative Code.

The County of San Diego maintains its principal fund accounting records using a modified accrual basis of accounting as explained in the Notes to Financial Statements, and follows the accounting practices for governmental units which have been recommended by the National Committee on Governmental Accounting of the Municipal Finance Officers Association of the United States and Canada. The County's independent auditors Arthur Young & Company, have reviewed the adequacy of internal controls as they relate to the fairness of presentation of the financial statements, and supplementary information included in the Annual Report. The Auditor's opinion is included on page 9 of this report.

The Municipal Finance Officers Association of the United States and Canada (MFOA) awarded a Certificate of Conformance in Financial Reporting to the County of San Diego, California for its comprehensive annual financial report for the fiscal year ended June 30, 1979.

In order to be awarded a Certificate of Conformance, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Conformance is valid for a period of one year only. We believe our current report continues to conform to Certificate of Conformance Program requirements, and we are submitting it to MFOA to determine its eligibility for continued certification.

AREA SERVED BY THE COUNTY OF SAN DIEGO:

There are 14 incorporated cities within the County of San Diego in addition to large areas of unincorporated county property. The county assesses and

collects both secured (real property) and unsecured (personal property) taxes for each of the cities, as well as for county services, and for all school districts within the county. In addition there are approximately 150 special districts under the control of the County Board of Supervisors, and a number of districts under the control of local boards for which taxes and special assessments are collected. These special districts include fire protection, lighting, street maintenance, sanitation and flood control districts.

Certain Agency funds are also retained in the county treasury. These funds may be the property of other governmental agencies, and as such are not available for the use of county government. The County Auditor is also the ex-officio auditor of numerous independent government entities such as the school districts, special districts, the employees retirement system and special purpose funds. This report incorporates the fiduciary relationship for all funds held in the county treasury when the County Auditor exercises the dual relationship as ex-officio auditor for such agencies. Funds which are held in trust for other government agencies are clearly identified throughout this report to distinguish them from county funds.

FINANCIAL OPERATING HIGHLIGHTS
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE FUNDS AND
CAPITAL PROJECTS
REVENUES, EXPENDITURES, AND FUND BALANCE
IN MILLIONS OF DOLLARS

IN MILLIONS OF DOLLARS					PERCENT INCREASE (DECREASE)
SOURCE OF FUNDS:	YEARS ENDED JUNE 30				1980
	1980		1979		OVER 1979
	AMOUNT	PERCENT	AMOUNT	PERCENT	
Unreserved Fund Balances, Beginning of Year	\$ 62.7	10.9	\$ 70.7	13.2	(11.3)
Taxes	120.1	21.0	104.3	19.5	15.1
Licenses and Permits	7.0	1.2	6.5	1.2	7.7
Fines, Forfeitures and Penalties	5.5	1.0	5.6	1.0	(1.8)
Use of Money and Property	16.3	2.8	16.4	3.1	(.6)
Aid from Other Governmental Agencies - State	188.1	32.8	166.8	31.1	12.8
Aid from Other Governmental Agencies - Federal	133.3	23.2	129.1	24.1	3.3
Charges for Current Services	35.3	6.2	30.4	5.7	16.1
Other	<u>5.3</u>	<u>.9</u>	<u>6.2</u>	<u>1.1</u>	<u>(14.5)</u>
Total Source of Funds	\$ <u>573.6</u>	<u>100.0</u>	\$ <u>536.0</u>	<u>100.0</u>	

(Continued)

EXPENDITURES AND ENCUMBRANCES:	YEARS ENDED JUNE 30				
	1980		1979		OVER 1979
	AMOUNT	PERCENT	AMOUNT	PERCENT	
General Government	\$ 101.7	18.7	\$ 92.6	19.6	9.7
Public Protection	103.5	19.1	95.6	20.2	8.3
Public Ways and Facilities	56.5	10.4	49.9	10.5	13.2
Health and Sanitation	52.5	9.6	56.1	11.9	(6.4)
Public Assistance	216.9	40.0	166.7	35.2	30.1
Education	3.6	.7	3.5	.7	2.9
Recreation and Cultural	4.8	.9	5.3	1.1	(9.4)
Debt Service	3.2	.6	3.6	.8	(11.1)
Total Expenditures and Encumbrances	\$ <u>542.7</u>	<u>100.0</u>	\$ <u>473.3</u>	<u>100.0</u>	
Prior Year Encumbrances Cancelled	<u>3.2</u>				
Unreserved Fund Balance - End of Year	\$ <u>34.1</u>		\$ <u>62.7</u>		

ENDING UNRESERVED FUND BALANCES ARE THE RESULT
OF: (IN MILLIONS OF DOLLARS)

	1979-80			1978-79		
	GENERAL FUND		SPECIAL REVENUE FUNDS	GENERAL		SPECIAL REVENUE FUNDS
	DEBT SERVICE & CAPITAL PROJECTS	TOTAL		FUND & DEBT SERVICE	TOTAL	
Prior Year Encumbrances Cancelled	\$ 3.2	\$ 3.2	\$	\$	\$	\$
Excess (Deficiency) of Revenue Realized Over Revenue Budgeted	(15.8)	(20.9)	5.1	(1.8)	(6.4)	4.6
Savings Realized Between Actual Expenditures and Budgeted Expenditures	46.9	34.3	12.6	62.0	42.5	19.5
Local Transportation Fund Balance	(.2)		(.2)	2.5		2.5
Unreserved Fund Balance, End of Year	\$ <u>34.1</u>	\$ <u>16.6</u>	\$ <u>17.5</u>	\$ <u>62.7</u>	\$ <u>36.1</u>	\$ <u>26.6</u>

REVENUES:

The major sources of revenue to the county were provided by the State of California and the Federal Government, collectively amounting to 56% of total funds available to finance the county budget. Excluding the fund balance carried forward from the previous year, 63% of all revenues were received from state

and federal governments. These figures are slightly less than the preceeding year in which 55% of total funds or 64% of all revenues were provided by state and federal governments.

Property taxes collected during the fiscal year 1979-80 amounted to \$80.3 million or 15.7% of all revenues received compared with \$70.4 million or 15.1% the preceeding year. This represents an increase of almost \$10 million for the period, but is still considerably less than the \$132.3 million or 27.0% of revenues represented by property taxes in 1977-78 prior to the passage of Proposition 13.

Federal Revenue Sharing Funds of \$20.1 million were used this year. \$3.3 million of these funds were used for land acquisition, structures and improvements, \$8.6 million to finance human care services projects, and \$8.2 million to finance maintenance of service levels. San Diego County has received \$135.4 million in Revenue Sharing Funds through June 30, 1980, including interest of \$12.4 million earned on funds invested prior to actual use. The balance of uncommitted Federal Revenue Sharing Funds at June 30, 1980, was \$1.4 million.

EXPENDITURES:

Total expenditures for Fiscal Year ended June 30, 1980, were \$542.7 million which was 14.6% higher than expenditures of \$473.3 million in the prior year. Increased expenditures occurred in several program areas, principally Public Assistance \$50.2 million, a 30.1% increase, General Government \$9.0 million, a 9.7% increase, Public Protection \$7.9 million, a 8.3% increase, after transfer of \$7.2 Planning and Land Use costs to General Government, and Public Ways and Facilities \$6.6 million, a 13.2% increase. Expenditures for Health and Sanitation were reduced \$3.6 million, a 4.6% decrease from the preceeding year.

Within the General Government program the \$9.0 million increase in expenditures was principally the result of various reorganizations, and related re-classification of expenditures. Planning and Land Use was moved from Public Protection to the Integrated Planning Office, a part of the General Government category, accounting for \$7.2 million of the increase. The office of Fire, Disaster and Safety was moved from Public Protection to the County Administrative Office, an increase of \$1.0 million. There were other smaller organizational transfers which account for the remainder.

FUND BALANCE:

The county had a balance of \$15,058,000 in general fund unreserved equity at the end of the year, down from \$36,100,000 at the close of the prior year, which will be used to help finance the 1980-81 budget. This balance results from savings realized between actual expenditures and budgeted expenditures.

COUNTY DEBT:

The county had only \$540,000 outstanding General Obligation Bonds all of which will be paid during Fiscal Year 1980-81. Liability of the county under various Capitalized Long Term Leases is reported in the Notes to Financial Statements, pages 23 thru 28.

PROSPECTS FOR THE FUTURE:

The significant shifts in sources of revenues from locally generated and controlled taxes to a major reliance upon State and Federal sources necessitates a need to evaluate the level of contingency reserves necessary to meet operational requirements. The volatility and relative unpredictability of substantial revenue sources, coupled with the impact of economic conditions upon county expenditures, combine to support the need for more reasonable levels of contingency reserves to be provided in the annual budget. Such action is essential to the orderly conduct of the county's operations.

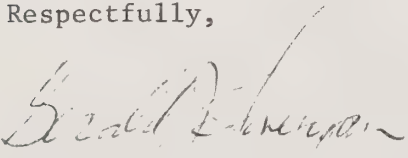
The growing dependence upon the state for revenues (36.8% for 1980/81) and increasing need to borrow in anticipation of payment of state obligations are forcing the need to critically review existing methods for payment of state obligations to the county. Presently, the system is a patchwork of non-integrated, often unpredictable, arrangements developed piecemeal over the years by a myriad of state agencies. There is an urgent need for legislation to provide for some form of central clearinghouse for all financial transactions between the state and counties which will permit fund transfers to be made concurrent with related expenditures and in a more predictable and uniform method.

The Board of Supervisors has taken a number of significant actions providing for major new capital facilities to serve outlying population centers through lease/revenue debt financing in recent years. The commitment to provide funding for other essential capital outlays has not kept pace with demands. Continued restrictive replacement policies and deferral of funding for equipment and capital outlays related to operations will adversely impact upon productivity, will increase operating and maintenance expenses, and ultimately result in greater costs for replacement.

APPRECIATION:

As in the past years, the concerted actions and cooperation of other county departments, for which we are grateful, has been most helpful in publication of this report and in achieving our objectives of timely and accurate financial reporting. Finally, your Board is to be commended for its past foresight and actions to insure the continued general fiscal health and integrity of the county.

Respectfully,



GERALD J. LONERGAN
AUDITOR AND CONTROLLER

Certificate of Conformance in Financial Reporting

Presented to

County of
San Diego, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1979

A Certificate of Conformance in Financial Reporting is presented by the Municipal Finance Officers Association of the United States and Canada to governmental units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) are judged to substantially conform to program standards.



James
President
Ronald W. Satty
Executive Director

ARTHUR YOUNG

ARTHUR YOUNG & COMPANY
110 WEST A STREET, SUITE 1400
SAN DIEGO, CALIFORNIA 92101

(714) 238-1144

The Honorable Board of Supervisors
County of San Diego

We have examined the financial statements of the various funds and account groups of the County of San Diego at June 30, 1980 and for the year then ended, appearing on pages 14 through 78. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. The financial statements of the County of San Diego for the year ended June 30, 1979 were examined by us and we expressed an unqualified opinion on those statements. As discussed in Note 1 to the financial statements, certain data from the 1979 financial statements is presented herein for comparative purposes; however, such data is not a complete presentation with respect to financial position or results of operations and we express no opinion thereon.

In our opinion, the statements referred to above present fairly the financial position of the various funds and account groups of the County of San Diego at June 30, 1980 and the results of operations and, as to the internal service funds, the changes in financial position, for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination has been made primarily for the purpose of expressing an opinion on the financial statements of the various funds and account groups referred to above, each taken as a whole. The accompanying supplementary information appearing on pages 79 through 93 and the "Total (memorandum only)" columns on the combined balance sheet are presented for analysis purposes and are not necessary for a fair presentation of the financial information referred to in the first paragraph above. Such supplementary information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in our opinion, is fairly stated in all respects material in relation to the financial statements taken as a whole.

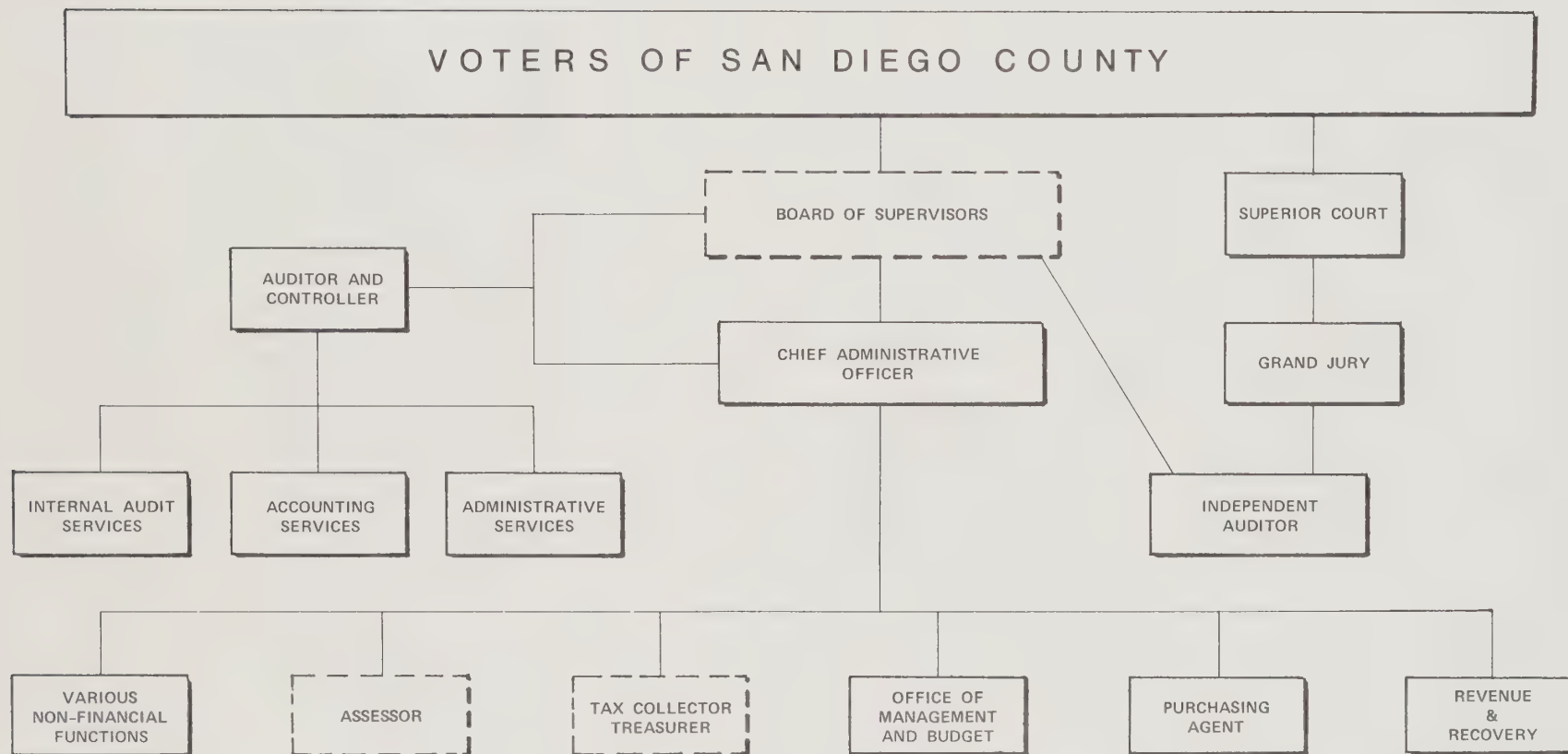
Arthur Young & Company

September 24, 1980

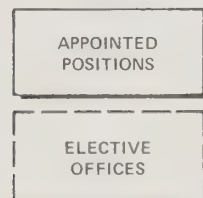
COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
AND FISCAL OFFICERS

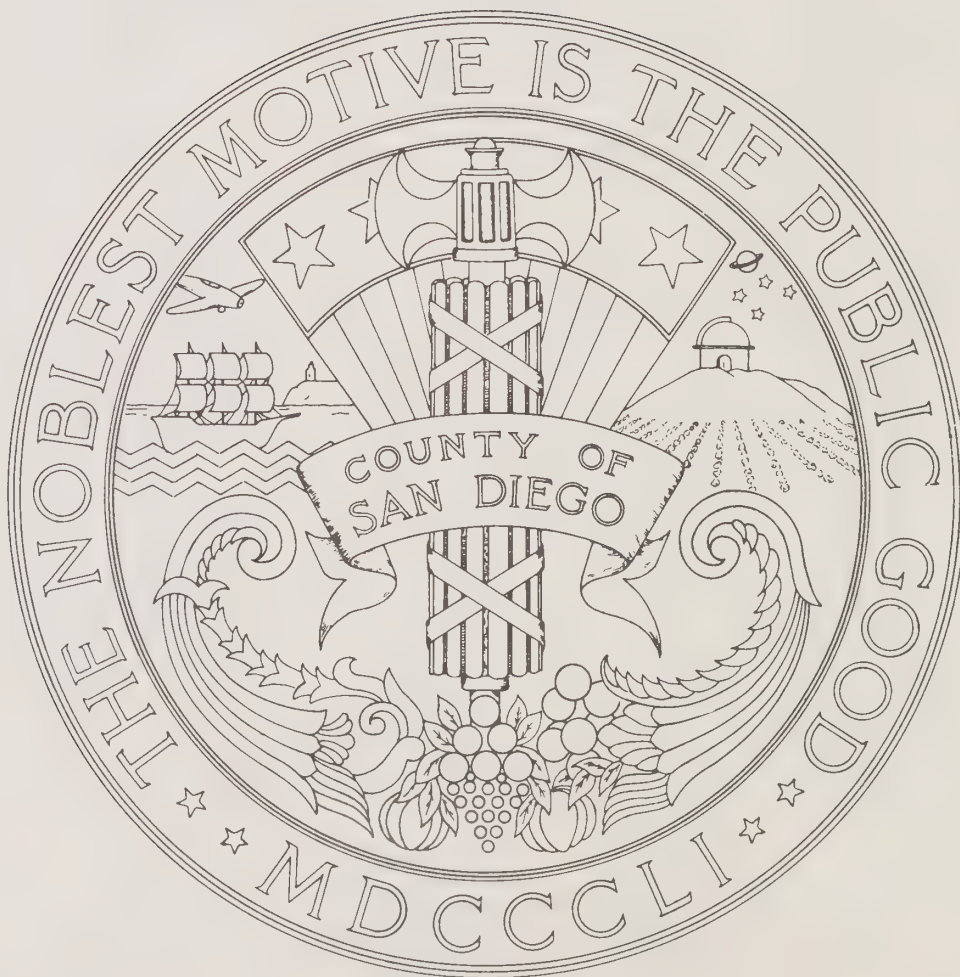
DISTRICT 1	TOM HAMILTON
DISTRICT 2	LUCILLE MOORE
DISTRICT 3	ROGER HEDGECOCK (CHAIRMAN)
DISTRICT 4	JIM BATES
DISTRICT 5	PAUL ECKERT
ASSESSOR	E. C. WILLIAMS
AUDITOR AND CONTROLLER	GERALD J. LONERGAN
ASSISTANT COUNTY AUDITOR	ED RYAN
ASSISTANT COUNTY CONTROLLER	ROD CALVAO
CHIEF ADMINISTRATIVE OFFICER	CLIFFORD W. GRAVES
GRAND JURY (1979-80)	ELVIN E. BINGER (FOREMAN)
OFFICE OF MANAGEMENT AND BUDGET	JOHN B. SAUVAJOT
PURCHASING AGENT	JAMES C. TAPP
REVENUE AND RECOVERY	ALEX M. BOSS (ACTING DIR.)
SUPERIOR COURT	WILLIAM A. YALE (PRESIDING JUDGE)
TAX COLLECTOR-TREASURER	JAMES E. JONES

COUNTY OF SAN DIEGO
ORGANIZATION FOR FINANCIAL ADMINISTRATION



LEGEND





COMBINED STATEMENTS

IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE NATIONAL COMMITTEE ON GOVERNMENTAL ACCOUNTING, THE FOLLOWING COMBINED STATEMENTS ARE PRESENTED:

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL
PROJECT FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL, SPECIAL
REVENUE, DEBT SERVICE, AND CAPITAL PROJECT FUNDS

COMBINED STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED
EARNINGS - INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION - INTERNAL SERVICE
FUNDS

COMBINED STATEMENT OF CONTRIBUTED CAPITAL - INTERNAL SERVICE FUNDS

THESE STATEMENTS PROVIDE A SUMMARY OVERVIEW OF THE FINANCIAL POSITION OF ALL FUNDS AND ACCOUNT GROUPS AND OF THE OPERATING RESULTS BY FUND TYPES. THEY ALSO SERVE AS AN INTRODUCTION TO THE MORE DETAILED STATEMENTS AND SCHEDULES THAT FOLLOW.

FINANCIAL REPORT OF SAN DIEGO COUNTY

ALL FUND TYPES AND ACCOUNT GROUPS COMBINED BALANCE SHEET June 30, 1980 With Comparative Figures for Year Ended June 30, 1979

ASSETS	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT
Cash with County Treasurer	\$ 10,572,917	25,997,849	742,411	2,614,459
Cash in Banks				
Collections in Transit	243,940	7,714		
Imprest Cash				
Due from Other Funds	13,555,917	2,334,344	1,209,575	84,632
Accounts and Notes Receivable, Net	31,954,845	7,000,037		21,514
Inventory of Materials and Supplies	9,973,839	2,224,548		
Due from Other Funds - Loans	118,236	250,000		
Investments				
Taxes Receivable	4,803,672	107,629	42,178	
Fixed Assets				
Deposits with Others	32,660	550,855		
Future Requirements for Long-Term Debt		78,702		
Amount Available for Retirement of Long Term Debt				
Amount to be Provided for Retirement of Long Term Debt				
Total Assets	<u>\$ 71,256,028</u>	<u>38,551,681</u>	<u>1,994,165</u>	<u>2,720,607</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Warrants Payable				
Accounts Payable	\$ 17,212,493	1,082,118	2,001	
Accounts Payable - Payroll	10,380,294	748,656		
Due to Other Funds	1,735,816	4,222,513	1,960,750	404,045
Deferred Compensation Payable		3,042,469		
Deposits from Others		4,454,368		
Deferred Property Tax Revenue	2,915,544	62,981	24,691	
Due to Other Funds - Loans		78,702		
Tax Collections Due to Other Governmental Units				
Agency Funds Held for Other Governmental Units				
Trust Obligation				
Long-Term Debt Payable				
Total Liabilities	<u>32,244,148</u>	<u>13,691,810</u>	<u>1,987,442</u>	<u>404,045</u>
Fund Equity				
Equity in Fixed Assets				
Contributed Capital				
Retained Earnings				
Fund Balances:				
General Reserve	1,100,000			
Reserve for Encumbrances	12,752,210	5,969,271	6,713	799,838
Reserve for Loans to Other Funds	94,927			
Reserve for Deposits with Others	32,660	550,855		
Reserve for Inventory of Material and Supplies	9,973,839	860,618		
Reserve for Replacement of Equipment				
Unreserved	<u>15,058,242</u>	<u>17,479,126</u>	<u>9</u>	<u>1,516,723</u>
Total Fund Equity	<u>39,011,880</u>	<u>24,859,871</u>	<u>6,722</u>	<u>2,316,561</u>
Total Liabilities and Fund Equity	<u>\$ 71,256,028</u> (Statement 2)	<u>38,551,681</u> (Statement 3)	<u>1,994,165</u> (Statement 4)	<u>2,720,607</u> (Statement 5)

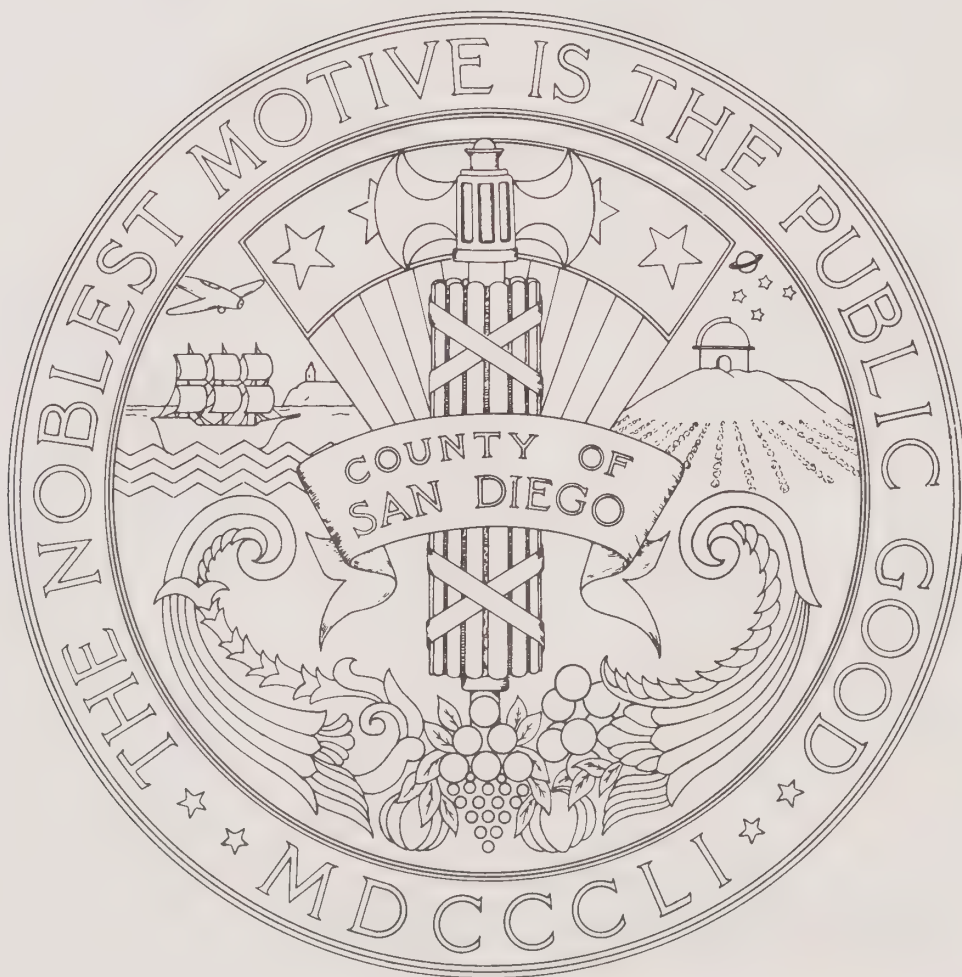
See Notes to Financial Statements, pages 23 thru 28

FINANCIAL REPORT OF SAN DIEGO COUNTY

ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
June 30, 1980
With Comparative Figures for Year Ended June 30, 1979

STATEMENT 1A

PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
		GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1980	1979
INTERNAL SERVICE	AGENCY				
3,689,278	381,957,475			425,574,392	460,651,373
	53,599,412			53,599,412	10,256,589
3,525	4,524,749			4,779,930	2,817,989
170,970	8,550			179,520	179,145
332,445	2,982,402			20,499,318	30,235,028
132,037				39,108,435	34,173,729
1,672,463				13,870,851	11,311,728
353,732				721,968	857,894
	262,203,869			262,203,869	225,992,959
				4,953,479	3,967,751
3,048,136		269,946,728		272,994,865	247,937,108
				583,516	822,876
				78,702	95,881
				9	60,990
			163,929,015	163,929,015	34,435,175
<u>9,402,590</u>	<u>705,276,459</u>	<u>269,946,728</u>	<u>163,929,025</u>	<u>1,263,077,286</u>	<u>1,063,796,222</u>
	57,257,494			57,257,494	51,981,506
425,867				18,722,481	20,606,786
				11,128,950	8,631,142
84,534	12,091,657			20,499,318	20,235,028
				3,042,469	1,947,891
				4,454,368	1,302,921
				3,003,216	2,327,223
250,000	393,266			721,968	857,894
	21,637,035			21,637,035	22,631,464
	296,917,483			296,917,483	228,902,550
	316,979,522			316,979,522	300,895,884
			163,929,025	163,929,025	34,496,166
<u>760,402</u>	<u>705,276,459</u>		<u>163,929,025</u>	<u>918,293,334</u>	<u>704,816,460</u>
		269,946,728		269,946,728	245,248,798
5,982,282				5,982,282	5,744,324
976,499				976,499	1,174,481
				1,100,000	1,000,000
				19,528,033	32,678,644
				94,927	103,236
				583,516	822,876
				10,834,457	8,691,253
1,683,406				1,683,406	744,108
				34,054,101	62,772,038
<u>8,642,187</u>		<u>269,946,728</u>		<u>344,783,951</u>	<u>358,979,761</u>
<u>9,402,590</u>	<u>705,276,459</u>	<u>269,946,728</u>	<u>163,929,025</u>	<u>1,263,077,286</u>	<u>1,063,796,222</u>
(Statement 6)	(Statement 7)	(Statement 8)	(Statement 9)		



FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECT FUNDS
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 1980
With Comparative Figures for Year Ended June 30, 1979

STATEMENT 1B

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT	TOTALS	
					1980	1979
Revenues:						
Taxes	\$ 94,130,495	25,148,040	782,451		120,060,989	104,314,901
Licenses, Permits, and Franchises	6,118,493	881,541			7,000,034	6,510,634
Fines, Forfeitures, and Penalties	4,559,871	946,182			5,506,053	5,620,277
Revenue from Use of Money and Property	9,758,709	4,587,265	1,420,892	532,240	16,299,108	16,329,390
Aid from Other Governmental Agencies - State	171,934,776	16,089,652	67,964		188,092,392	166,805,189
Aid from Other Governmental Agencies - Federal	114,921,774	18,348,601			133,270,374	129,087,713
Aid from Other Governmental Agencies - Other	1,819,740	394,017			2,213,757	1,205,451
Charges for Current Services	32,028,050	3,308,791			35,336,842	30,419,475
Other Revenue	2,608,933	460,985	3,506	4,200	3,077,629	5,028,970
Total Revenues	437,880,845	70,165,079	2,274,814	536,440	510,857,180	465,322,008
Expenditures:						
General	100,583,161	11,540,002		3,660,579	115,783,742	98,852,610
Public Protection	103,853,343	114,045			103,967,388	94,731,695
Public Ways and Facilities		61,210,553			61,210,553	45,260,432
Health and Sanitation	51,327,354				51,327,354	55,822,255
Public Assistance	208,775,620	8,589,934			217,365,554	166,085,304
Education	203,833	3,621,644			3,825,477	3,590,369
Recreation and Cultural	3,257,701	1,698,202			4,955,903	4,319,107
Debt Service			3,213,058		3,213,058	3,631,126
Total Expenditures	468,001,014	86,774,385	3,213,058	3,660,579	561,649,036	472,292,903
Excess of Revenues over (under) Expenditures	(30,120,169)	(16,609,305)	(938,243)	(3,124,138)	(50,791,856)	(6,970,895)
Other Financing Sources (Uses)						
Operating Transfers in (out)	(5,440,700)			5,440,700		(41,716)
Excess of Revenues over (under) Expenditures and Other Financing Sources (Uses)	(35,560,869)	(16,609,305)	(938,243)	2,316,561	(50,791,856)	(7,012,611)
Fund Balances - Beginning of Year	64,364,409	41,627,649	75,990		106,068,049	106,657,902
Residual Equity Transfers from (to) Other Funds	(868,976)		868,976			
Transfer of Accrued Pension Contributions to General Long Term Debt Account Group	9,000,000				9,000,000	7,500,000
Increase (Decrease) in:						
Reserve for Due from Other Funds Loans	15,000				15,000	
Reserve for Deposits with Others		(239,359)			(239,359)	(2,068,178)
Reserve for Inventory of Materials and Supplies	2,062,315	80,888			2,143,203	990,934
Fund Balances - End of Year	\$ 39,011,880 (Statement 2A)	24,859,871 (Statement 3A)	6,722 (Statement 4A)	2,316,561 (Statement 5A)	66,195,036	106,068,049

See Notes to Financial Statements, pages 23 thru 28

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECT FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1980

	GENERAL FUND		SPECIAL REVENUE FUNDS	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Revenues:				
Taxes	\$ 91,425,642	94,130,495	22,984,500	25,148,040
Licenses, Permits, and Franchises	7,010,697	6,118,493	1,057,165	881,541
Fines, Forfeitures, and Penalties	4,477,434	4,559,871	954,265	946,182
Revenue from Use of Money and Property	8,803,964	9,758,709	2,060,835	4,587,265
Aid from Other Governmental Agencies - State	164,610,562	171,934,776	16,006,023	16,089,652
Aid from Other Governmental Agencies - Federal	137,425,822	114,921,774	14,479,343	18,348,601
Aid from Other Governmental Agencies - Other	10,881,341	1,819,740	2,857,108	394,017
Charges for Current Services	33,006,920	32,028,050	3,037,790	3,308,791
Other Revenue	<u>2,795,638</u>	<u>2,608,933</u>	<u>1,637,432</u>	<u>460,985</u>
Total Revenues	<u>460,438,020</u>	<u>437,880,845</u>	<u>65,074,461</u>	<u>70,165,079</u>
Expenditures:				
Budgetary Expenditures:				
General	113,616,894	93,634,414	9,216,010	9,082,067
Public Protection	105,068,410	103,362,687	203,822	136,104
Public Ways and Facilities			63,461,971	56,479,576
Health and Sanitation	55,081,300	52,515,416		
Public Assistance	216,450,753	208,297,568	8,839,990	8,589,934
Education	210,525	203,273	3,747,616	3,428,246
Recreation and Cultural	3,781,170	3,208,952	6,400,615	1,581,070
Debt Service				
Total Budgetary Expenditures	<u>494,209,052</u>	<u>461,222,315</u>	<u>91,870,024</u>	<u>79,297,000</u>
Interfund Transfer Budgeted as an Expenditure		(5,440,700)		
Liquidation of Beginning Encumbrances		15,971,608		13,446,655
Ending Encumbrances		(12,752,209)		(5,969,271)
Accrued Pension Contributions		<u>9,000,000</u>		
Total Expenditures	<u>494,209,052</u>	<u>468,001,014</u>	<u>91,870,024</u>	<u>86,774,385</u>
Excess of Revenues over (under) Expenditures	(33,771,032)	(30,120,169)	(26,795,563)	(16,609,305)
Other Financing Sources (Uses)				
Operating Transfers in (out)		(5,440,700)		
Excess of Revenues over (under) Expenditures and Other Financing Sources (Uses)	(33,771,032)	(35,560,869)	(26,795,563)	(16,609,305)
Fund Balances - Beginning of Year	64,364,409	64,364,409	41,627,649	41,627,649
Residual Equity Transfers from (to) Other Funds	(868,976)	(868,976)		
Transfer of Accrued Pension Contributions to General				
Long Term Debt Account Group		9,000,000		
Increase (Decrease) in:				
Reserve for Due from Other Funds Loans		15,000		
Reserve for Deposits with Others				(239,359)
Reserve for Inventory of Materials and Equipment		<u>2,062,315</u>		<u>80,888</u>
Fund Balances - End of Year	<u>\$ 29,724,401</u>	<u>39,011,880</u>	<u>14,832,086</u>	<u>24,859,871</u>
	(STATEMENT 2B)		(STATEMENT 3B)	

*Budgeted expenditures equaled budgeted amount of transfer.

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECT FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1980

STATEMENT 1C

DEBT SERVICE FUNDS		CAPITAL PROJECT		TOTALS		VARIANCE- FAVORABLE (UNFAVORABLE)
BUDGET	ACTUAL	BUDGET *	ACTUAL	BUDGET	ACTUAL	
	782,451			114,410,142	120,060,989	5,650,847
				8,067,862	7,000,034	(1,067,828)
				5,431,699	5,506,053	74,354
1,150,000	1,420,892		532,240	12,014,799	16,299,108	4,284,309
	67,964			180,616,585	188,092,392	7,475,807
				151,905,165	133,270,374	(18,634,791)
				13,738,449	2,213,757	(11,524,692)
				36,044,710	35,336,842	(707,868)
	3,506		4,200	4,433,070	3,077,629	(1,355,441)
1,150,000	2,274,814		536,440	526,662,481	510,857,180	(15,805,301)
			(980,282)	122,832,904	101,736,199	21,096,705
				105,272,232	103,498,791	1,773,441
				63,461,971	56,479,576	6,982,395
				55,081,300	52,515,416	2,565,884
				225,290,743	216,887,502	8,403,241
				3,958,141	3,631,519	326,622
				10,181,785	4,790,022	5,391,763
3,439,957	3,204,771			3,439,957	3,204,771	235,186
3,439,957	3,204,771		(980,282)	589,519,033	542,743,804	46,775,229
			5,440,700		29,433,263	(29,433,263)
	(15,000 6,713)		(799,838)		(19,528,031)	19,528,031
					9,000,000	(9,000,000)
3,439,957	3,213,058		3,660,579	589,519,033	561,649,036	27,869,997
(2,289,957)	(938,243)		(3,124,138)	(62,856,552)	(50,791,856)	12,064,696
			5,440,700			
(2,289,957)	(938,243)		2,316,561	(62,856,552)	(50,791,856)	12,064,696
75,990	75,990			106,068,049	106,068,049	
2,228,976	868,976			1,360,000		(1,360,000)
					9,000,000	9,000,000
					15,000	15,000
					(239,359)	(239,359)
					2,143,203	2,143,203
15,009	6,722		2,316,561	44,571,497	66,195,036	21,623,539
(STATEMENT 4B)		(STATEMENT 5B)				

See Notes to Financial Statements, pages 23 thru 28

FINANCIAL REPORT OF SAN DIEGO COUNTY

INTERNAL SERVICE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1980
With Comparative Figures for Year Ended June 30, 1979

STATEMENT 1D

	<u>1980</u>	<u>1979</u>
Operating Revenues:		
Charges for Services	\$ <u>9,316,027</u>	<u>8,761,837</u>
Operating Expenses:		
Cost of Materials	5,124,512	4,544,482
Maintenance of Shop and Equipment	1,754,561	1,638,295
Fuel	800,779	432,853
Depreciation	413,916	574,311
General Expenses	<u>877,401</u>	<u>635,674</u>
Total Operating Expense	<u>8,971,171</u>	<u>7,825,616</u>
Operating Income	344,856	936,221
Nonoperating Revenues:		
Other Revenue - Principally Interest	<u>472,953</u>	<u>235,139</u>
Income before Operating Transfers	817,809	1,171,360
Operating Transfers In (Out)	(<u>1,015,791</u>)	(<u>731,653</u>)
Net Income (Loss)	(197,981)	439,706
Retained Earnings - Beginning Balance	<u>1,174,481</u>	<u>734,774</u>
Retained Earnings - Ending Balance	\$ <u>976,499</u> (Statement 6A)	<u>1,174,481</u>

See Notes to Financial Statements, pages 23 thru 28

INTERNAL SERVICE FUNDS
 COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
 Year Ended June 30, 1980
 With Comparative Figures for Year Ended June 30, 1979

	1980	STATEMENT 1E 1979
Source of Working Capital:		
Operations:		
Income before Operating Transfers	\$ 817,809	1,171,360
Items Not Requiring Working Capital:		
Depreciation	413,916	574,311
Net Retirement of Fixed Assets	<u>66,531</u>	<u>151,217</u>
Working Capital Provided by Operations	1,298,257	1,896,888
Capital Contributions, Net	<u>237,957</u>	<u>577,005</u>
Total Sources of Working Capital	<u>1,536,214</u>	<u>2,473,894</u>
Uses of Working Capital:		
Acquisition of Equipment	840,274	845,189
Transfers to Other Funds	<u>76,493</u>	<u>151,754</u>
Total Uses of Working Capital	<u>916,768</u>	<u>996,943</u>
Net Increases in Working Capital (Statement 6B)	\$ <u>619,446</u>	<u>1,476,950</u>
Elements of Net Increase (Decrease) in Working Capital:		
Cash	\$ 796,373	748,249
Collections in Transit	3,525	
Imprest Cash	(425)	65,625
Accounts Receivable, Net	(184,589)	(109,019)
Due from Other Funds	(275,815)	422,523
Due from Other Funds - Loans	(72,770)	113,496
Inventory of Material and Supplies	244,042	(108,515)
Accounts Payable	94,907	440,527
Due to Other Funds	(30,803)	29,063
Due to Other Funds - Loans	<u>45,000</u>	<u>(125,000)</u>
Net Increase in Working Capital (Statement 6B)	\$ <u>619,446</u>	<u>1,476,950</u>

See Notes to Financial Statements, pages 23 thru 28

INTERNAL SERVICE FUNDS
 COMBINED STATEMENT OF CONTRIBUTED CAPITAL
 Year Ended June 30, 1980

STATEMENT 1F

Balances - Beginning of Year	\$ 5,744,324
Capital Contributions, Net	<u>237,958</u>
Balances - End of Year (Statement 6C)	<u>\$ 5,982,282</u>
Source of Contributed Capital:	
General Fund	\$ 1,148,560
Road Fund	4,832,722
Library Fund	<u>1,000</u>
Total	<u>\$ 5,982,282</u>

See Notes to Financial Statements, pages 23 thru 28

NOTES TO FINANCIAL STATEMENTS
June 30, 1980

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of San Diego conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies.

A. BASIS OF ACCOUNTING

The County uses a modified accrual basis of accounting for the General, Special Revenue, Debt Service, and Capital Project funds. Expenditures, other than interest on long term debt and prepaid expenses, are recorded when the liability is incurred. Revenues are recorded when received in cash unless they are susceptible to accrual; i.e., measurable and available to finance the County's operations or of a material amount and not received at the normal time of receipt prior to year end. Revenues which are accrued include real and personal property taxes, sales tax, interest, and state and federal grants and subventions. Revenues which are not considered susceptible to accrual include charges for current services, licenses and permits, fines, forfeitures and penalties, and proceeds from the sale of fixed assets.

The Internal Service Funds are accounted for on the accrual basis; Agency Funds reflect cash transactions recorded by the County in fulfillment of its fiscal responsibilities, principally for other agencies.

B. INVESTMENTS

Investments are stated at cost or amortized cost. As of June 30, 1980, the estimated market value of investment securities held by the Employee's Retirement System Fund was approximately \$20.2 million below amortized costs; the policy of the Retirement Board is such that they anticipate these securities will normally be held until maturity, unless they can be exchanged for higher yielding securities on a fiscally advantageous basis.

C. FIXED ASSETS

General fixed assets are recorded as expenditures in the General Fund and Special Revenue funds, or Capital Project funds, at time of purchase. These assets are capitalized at cost in the General Fixed Assets group of accounts. In the case of acquisitions through gifts or contributions, such assets are recorded at fair market value at the time received. No depreciation has been provided on General Fixed Assets. Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, have not been capitalized. Such assets normally are immovable and of value only to the County; therefore, the purposes of stewardship and cumulative accountability for capital expenditures are satisfied without recording these assets.

Internal Service Fund fixed assets consist of equipment which has been acquired for the purpose of enabling the fund to provide services to other County funds. Such assets purchased are recorded in the Internal Service Fund and capitalized at cost. Depreciation is provided on the-hours-of-service method over the estimated useful life of the equipment.

D. INVENTORIES

Inventories, which consist of expendable supplies, are stated at cost. They are accounted for as expenditures at the time of purchase and reported in the balance sheet of the General Fund as an asset with an offsetting reserve. Inventory held by Special Revenue Funds and the Internal Service Funds for resale is carried at average cost and is not reserved.

E. SELF INSURANCE

The County is partially self-insured for certain claims (Note 5); uninsured claims are recorded when a determinable loss has been incurred. A \$1,100,000 General Fund Reserve was established specifically to handle payment of large, unpredictable losses from tort liability claims which may result from our uninsured status. This reserve will be increased by \$100,000 each year until the amount of \$2,000,000 is achieved.

F. ENCUMBRANCES

Encumbrances outstanding at year end represent the estimated amount of the expenditures ultimately to result if unperformed contracts in process at year end are completed. Encumbrances outstanding at year end do not constitute expenditures or liabilities, but are recorded for budgetary control purposes.

G. COMPARATIVE DATA

Comparative data for the prior year has been presented in certain of the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, complete comparative data has not been presented where its inclusion would not provide meaningful comparisons. (Also, for comparability, certain of the prior year figures have been reclassified to conform with the current year financial statement presentations.)

2. PROPERTY TAX COLLECTION TRUST FUNDS

The County is responsible for the collection of property taxes for all governmental entities within the County. At June 30, 1980, such taxes receivable amounted to approximately \$41,792,000 of which approximately \$16,228,000 were for the 1980-81 Fiscal Year unsecured tax levy and \$25,564,000 were for the 1979-80 and prior years' tax levies. Of the \$25,564,000 total taxes receivable, the amount applicable to County funds was approximately \$4,953,000, of which \$3,003,000 has been recorded as deferred revenue due to uncertainty as to timing or the amount ultimately collectible.

At June 30, 1980, the County held receipts in trust amounting to \$6,093,783 applicable to the 1980-81 unsecured tax levy which was not distributed to the various

taxing authorities until after June 30, 1980. Of this amount, approximately \$2,457,339 is applicable to County funds. The County also held \$3,048,189 in trust at June 30, 1980 which are partial payments received on prior year secured taxes of \$4,708,792 placed on the five-year installment collection plan. These collections are not apportioned, nor are taxes receivable reduced, until the full amount of one year's taxes included in a payment plan account is collected.

3. LEASE COMMITMENTS

The County has commitments under long-term real property operating lease agreements for facilities used for operations. Generally, lease agreements provide for cancellation in the event the Board of Supervisors does not appropriate funding in subsequent fiscal years; therefore, the County is not obligated beyond the end of each fiscal year.

The County is the lessee under terms of five non-cancellable operating leases for real property used to house certain county facilities. The combined rental cost for which the County is obligated under these leases is as follows:

<u>YEAR</u>	<u>LEASE RENTAL PAYMENTS</u>
1980-81	\$ 903,180
1981-82	671,142
1982-83	501,492
1983-84	501,492
1984-85	179,250

Total rental expense for all real property operating leases for the year ended June 30, 1980, was approximately \$9.4 million.

In addition to real property leases, the County has also entered into long-term leases for personal property, a large portion of which represents data processing and duplicating equipment. Many of these leases are subject to annual adjustment based upon negotiations. Management expects that in the normal course of business, leases that expire will be renewed or replaced by other leases. Total rental expense for these operating leases for the year ended June 30, 1980, was approximately \$8.3 million.

The County is also contingently liable for lease payments relative to leases entered into by various authorities created under joint powers agreements with other governmental agencies; such lease agreements call for an aggregate of approximately \$1.5 million in lease payments through 1987.

Certain buildings and equipment which cost approximately \$50,800,000, are being leased under capital leases. The cost of the assets has been capitalized in the General Fixed Assets Group, and the present value of the lease obligation has been

reflected as a liability in the statement of long term debt. Certain of these buildings being leased are currently under construction, therefore, only costs incurred through June 30, 1980, are reflected as construction in progress in the General Fixed Assets Group.

The following is a schedule by years of all future minimum lease payments under capital leases together with the present value of the minimum lease payments as of June 30, 1980:

YEAR ENDED JUNE 30:	
1981	\$ 3,583,000
1982	7,804,000
1983	11,189,000
1984	13,427,000
1985	13,249,000
LATER YEARS	<u>278,009,000</u>
TOTAL MINIMUM LEASE PAYMENTS	327,261,000
LESS: AMOUNT REPRESENTING INTEREST (7.8%)	<u>185,672,000</u>
PRESENT VALUE OF MINIMUM LEASE PAYMENTS	<u>\$ 141,589,000</u>

4. EMPLOYEES' RETIREMENT SYSTEM

The Employees' Retirement System of the County, established July 1, 1939, under provisions of the County Employees' Retirement Law of 1937, is a contributory type plan covering substantially all employees. The plan is integrated with the Federal Social Security System. For the fiscal year ended June 30, 1980, contributions to the retirement fund amounted to approximately \$23.6 million by the County and \$13.2 million by employee members. The County has adopted a number of revisions to the retirement system which have materially affected the liabilities and financing of the retirement fund. On August 15, 1978, the County adopted a second tier to the retirement system providing a lower contribution rate and reduced benefits to employees entering the system after October 1, 1978. The second tier (2,200 members) has no unfunded supplemental present value.

At December 31, 1979, the date of the most recent actuarial valuation report, the actuarially computed value of vested benefits was \$459 million of which \$290 million, or 63 percent, was funded. The retirement system operates on a calendar year basis and has an actuarial valuation prepared annually. The actuarially computed liabilities are based upon assumptions which make provisions for future salary increases resulting from inflationary factors.

The cumulative inflationary impact of the cost of living benefit formula and other revisions has resulted in an unfunded supplemental present value of \$287 million in the first tier, which is being funded over a 30-year period ending December 31, 2007. The County's method for computing actual contributions (level percentages), while actuarially sound, results in lower amounts being paid in earlier years offset by higher amounts to be contributed in later years. The difference between the amount required under generally accepted accounting principles and the level percentage method used by the County (approximately \$9 million) is reflected as a current expenditure in the financial statements with a corresponding transfer to the statement of long term debt, identified there as accrued pension contributions.

5. COMMITMENTS AND CONTINGENCIES

The County has a self-administered risk management program whereby it is self insured for premises liability for medical facilities, medical malpractice, errors and omissions, false arrest, forgery and public liability. The County has an estimated \$3.1 million potential liability at June 30, 1980, arising from claims under its self-administered Workers' Compensation Program instituted in 1968, and a \$3.2 million estimated potential liability resulting from tort claims being managed by Risk Administration. Appropriations are budgeted annually to provide for those portions of obligations coming due that fiscal year.

In the opinion of the County Counsel, there is a potential liability of approximately \$4.2 million which could result if unfavorable decisions are rendered in the usual legal actions pending, in which the County is named the defendant, where such actions either exceed the limits of coverage provided by the various insurance policies carried by the County or where no insurance is provided. In addition, a potential liability of approximately \$10 million could result if an unfavorable appellate decision is rendered in a pending inverse condemnation legal action.

In the opinion of County management, the ultimate resolution of these matters should not have a significant effect on the financial position or results of operations of the funds of the County.

County employees have unrecorded accumulated benefits of approximately \$45.2 million for employee compensatory time off, sick leave and vacation earned. Normally, these accumulated benefits will be liquidated in future years as employees elect to use their benefits as prescribed by Civil Service rules and regulations. \$15.2 million of this amount represents compensatory time off and vacation earned, which employees may elect to have paid in cash upon separation from County service for any reason. Also included is \$6.5 million which is the value of that portion of sick leave benefits payable in cash upon termination of employees with 10 years or more of County service. In the normal course of business, all payments of these accumulated benefits will be funded from the appropriations of the year in which they are actually paid.

On July 11, 1980, the County issued \$90 million of tax anticipation notes. Proceeds from these notes are to be used to finance general County operations pending receipt of 1980-81 property tax revenues. The notes are to be repaid on June 26, 1981, from collections of secured property taxes, which collections have been pledged to secure the notes.

6. COUNTY RESERVE FUNDS

The County Funds Balance Sheet reports a number of reserves which are maintained for specific purposes. The nature and purpose of these reserves is explained below:

RESERVE FOR LOANS TO OTHER FUNDS: \$94,927

This is a reserve which represents the segregation of a portion of the fund balance to indicate that assets equal to the amount of the reserve are tied up in long-term loans to another fund and are, therefore, not available for appropriation.

RESERVE FOR REPLACEMENT OF EQUIPMENT: \$1,683,406

Certain equipment in the Road Equipment Internal Service Fund is depreciated on straight line basis using cost, but is billed to the Road Fund at rates based on estimated replacement value. This reserve represents the difference between depreciation based on cost and depreciation based on replacement value.

DEPOSITS WITH OTHERS: \$583,516

Amounts deposited with the courts by the Road Department in connection with the condemnation of property for street and road purposes are held in a reserve account until paid out to property owners. Also, deposits with other jurisdictions in connection with joint construction projects are included in this reserve account until paid.

FINANCIAL REPORT OF SAN DIEGO COUNTY

COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP
STATEMENTS AND SCHEDULES

GENERAL FUND

BALANCE SHEET
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
STATEMENT OF EXPENDITURES BY DEPARTMENT
STATEMENT OF EXPENDITURES AND ENCUMBRANCES BY DEPARTMENT - BUDGET
AND ACTUAL

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND
BALANCES
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

DEBT SERVICE FUND

COMBINING BALANCE SHEET
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND
BALANCES
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL

CAPITAL PROJECT FUND

BALANCE SHEET
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES, AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL

INTERNAL SERVICE FUNDS

COMBINING BALANCE SHEET
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED
EARNINGS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
COMBINING STATEMENT OF CONTRIBUTED CAPITAL

AGENCY FUNDS

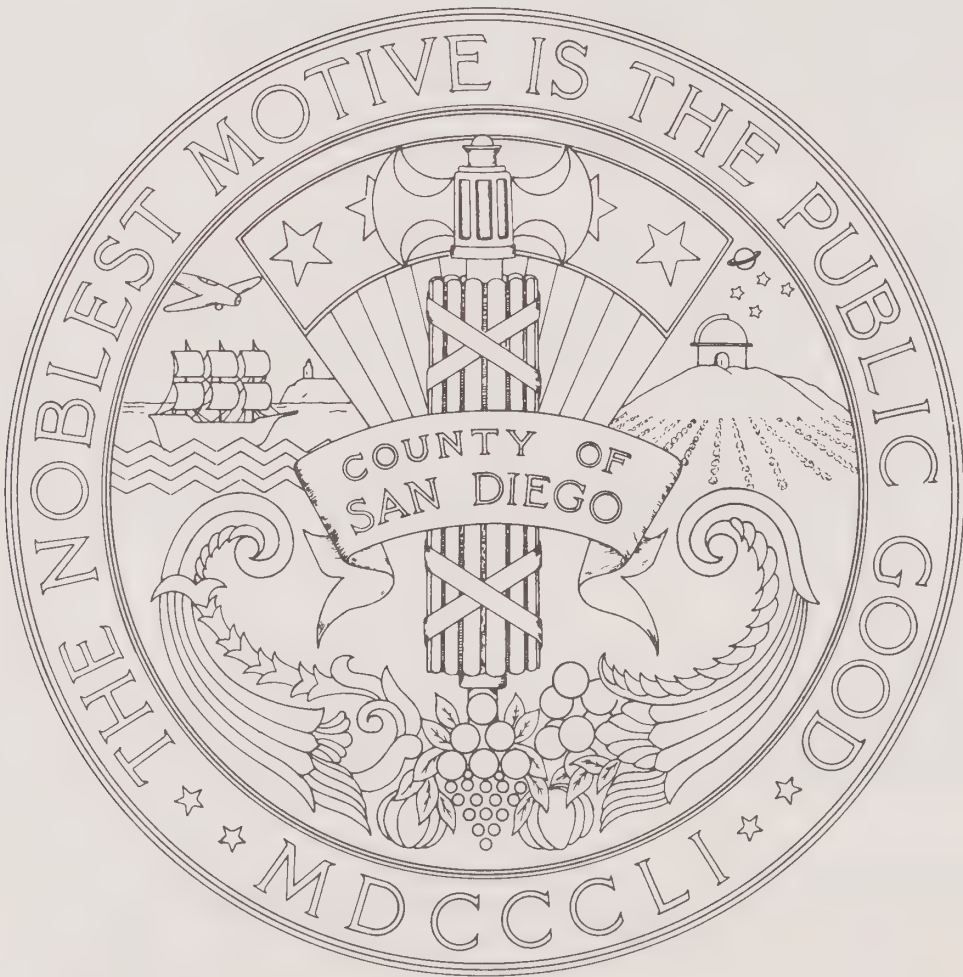
COMBINING BALANCE SHEET
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ACCOUNT GROUPS

STATEMENT OF GENERAL FIXED ASSETS
STATEMENT OF LONG TERM DEBT PAYABLE

SCHEDULES

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - GENERAL, SPECIAL REVENUE,
DEBT SERVICE, CAPITAL PROJECT, AND INTERNAL SERVICE FUNDS
STATEMENT OF INTERFUND ACCOUNTS - ALL FUNDS
STATEMENT OF INVESTMENTS - AGENCY FUNDS
STATEMENT OF TAXES RECEIVABLE



FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND

THE GENERAL FUND FINANCES THE LEGALLY AUTHORIZED ACTIVITIES OF THE COUNTY OF SAN DIEGO NOT PROVIDED FOR IN OTHER RESTRICTED FUNDS. GENERAL FUND REVENUES ARE DERIVED FROM SUCH SOURCES AS TAXES, LICENSES AND PERMITS, FINES, FORFEITURES AND PENALTIES, USE OF MONEY AND PROPERTY, AID FROM OTHER GOVERNMENTAL AGENCIES, CHARGES FOR CURRENT SERVICES, AND OTHER REVENUE. GENERAL FUND EXPENDITURES AND ENCUMBRANCES ARE CLASSIFIED BY THE FUNCTIONS OF GENERAL GOVERNMENTAL, PUBLIC PROTECTION, PUBLIC WAYS AND FACILITIES, HEALTH AND SANITATION, PUBLIC ASSISTANCE, EDUCATION, AND RECREATION AND CULTURAL SERVICES. APPROPRIATIONS ARE MADE FROM THE FUND ANNUALLY. THE FUND WILL CONTINUE TO EXIST INDEFINITELY.

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
BALANCE SHEET
June 30, 1980

With Comparative Figures for June 30, 1979

		STATEMENT 2	
ASSETS	1980	1979	
Cash with County Treasurer	\$ 10,572,917	33,390,714	
Collections in Transit	243,940	167,544	
Due from Other Funds (Statement 11)	13,555,917	22,147,208	
Accounts and Notes receivable Net of Allowance \$5,681,722 (\$3,481,563 in 1979)	31,954,845	26,683,106	
Inventories of Materials and Supplies, at Cost	9,973,839	7,911,523	
Due from Other Funds - Loans	118,236	125,439	
Taxes Receivable (Statement 13)	4,803,672	3,804,521	
Deposits with Others	32,660	32,660	
Total Assets	\$ <u>71,256,028</u>	<u>94,262,716</u>	
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts Payable	\$ 17,212,493	18,436,840	
Accounts Payable - Payroll	10,380,294	8,034,900	
Due to Other Funds (Statement 11)	1,735,816	1,191,188	
Deferred Property Tax Revenue (Statement 13)	<u>2,915,544</u>	<u>2,235,378</u>	
Total Liabilities	<u>32,244,148</u>	<u>29,898,307</u>	
FUND EQUITY			
Fund Balances:			
General Reserve	1,100,000	1,000,000	
Reserve for Encumbrances	12,752,210	19,216,988	
Reserve for Loans to Other Funds	94,927	103,236	
Reserve for Deposits with Others	32,660	32,660	
Reserve for Inventory of Materials and Supplies	9,973,839	7,911,523	
Unreserved	<u>15,058,242</u>	<u>36,100,000</u>	
Total Fund Equity	<u>39,011,880</u>	<u>64,364,409</u>	
Total Liabilities and Fund Equity	\$ <u>71,256,028</u> (Statement 1A)	<u>94,262,716</u>	

See Notes to Financial Statements, pages 23 thru 28

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1980
With Comparative Figures for Year Ended June 30, 1979

STATEMENT 2A

	<u>1980</u>	<u>1979</u>
Revenues:		
Taxes	\$ 94,130,495	81,303,379
Licenses, Permits, and Franchises	6,118,493	5,747,325
Fines, Forfeitures, and Penalties	4,559,871	4,595,533
Revenue from Use of Money and Property	9,758,709	10,706,889
Aid from Other Governmental Agencies - State	171,934,776	149,456,632
Aid from Other Governmental Agencies - Federal	114,921,774	109,661,877
Aid from Other Governmental Agencies - Other	1,819,740	745,942
Charges for Current Services	32,028,050	27,549,461
Other Revenue	<u>2,608,933</u>	<u>4,850,917</u>
Total Revenues (Statement 2C)	<u>437,880,845</u>	<u>394,617,960</u>
Expenditures:		
General	100,583,161	94,354,579
Public Protection	103,853,343	78,502,019
Health and Sanitation	51,327,354	60,143,121
Public Assistance	208,775,620	152,355,529
Education	203,833	176,370
Recreation and Cultural	<u>3,257,701</u>	<u>3,010,800</u>
Total Expenditures (Statement 2D)	<u>468,001,014</u>	<u>388,542,422</u>
Excess of Revenues over (under) Expenditures	(30,120,169)	6,075,538
Other Financing Sources (Uses)		
Operating Transfer (Out)	<u>(5,440,700)</u>	
Excess of Revenues over (under) Expenditures and Other Financing Sources (Uses)	(35,560,869)	6,075,538
Fund Balance - Beginning of Year	64,364,409	51,098,011
Residual Equity Transfers from (to) Other Funds	(868,976)	(800,000)
Transfer of Accrued Pension Contributions to General Long Term Debt Account Group	9,000,000	7,500,000
Increase (Decrease) in:		
Reserve for Due from Other Funds Loans	15,000	
Reserve for Deposits with Others		(205,000)
Reserve for Inventory of Materials and Supplies	<u>2,062,315</u>	<u>695,860</u>
Fund Balances - End of Year (Statement 2)	<u>\$ 39,011,880</u>	<u>64,364,409</u>

See Notes to Financial Statements, pages 23 thru 28

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1980

STATEMENT 2B

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	\$ 91,425,642	94,130,495	2,704,853
Licenses, Permits, and Franchises	7,010,697	6,118,493	(892,204)
Fines, Forfeitures, and Penalties	4,477,434	4,559,871	82,437
Revenue from Use of Money and Property	8,803,964	9,758,709	954,745
Aid from Other Governmental Agencies - State	164,610,562	171,934,776	7,324,214
Aid from Other Governmental Agencies - Federal	137,425,822	114,921,774	(22,504,048)
Aid from Other Governmental Agencies - Other	10,881,341	1,819,740	(9,061,601)
Charges for Current Services	33,006,920	32,028,050	(978,870)
Other Revenue	<u>2,795,638</u>	<u>2,608,933</u>	<u>(186,705)</u>
Total Revenues (Statement 2C)	<u>460,438,020</u>	<u>437,880,845</u>	<u>(22,557,174)</u>
Expenditures:			
Budgetary Expenditures:			
General	113,616,894	93,634,414	19,982,480
Public Protection	105,068,410	103,362,687	1,705,723
Health and Sanitation	55,081,300	52,515,416	2,565,884
Public Assistance	216,450,753	208,297,568	8,153,185
Education	210,525	203,273	7,252
Recreation and Cultural	<u>3,781,170</u>	<u>3,208,952</u>	<u>572,218</u>
Total Budgetary Expenditures: (Statement 2E)	<u>494,209,052</u>	<u>461,222,315</u>	<u>32,986,737</u>
Interfund Transfer Budgeted as an Expenditure		(5,440,700)	5,440,700
Liquidation of Beginning Encumbrances		15,971,608	(15,971,608)
Ending Encumbrances		(12,752,209)	12,752,209
Accrued Pension Contributions		<u>9,000,000</u>	<u>(9,000,000)</u>
Total Expenditures (Statement 2C)	<u>494,209,052</u>	<u>468,001,014</u>	<u>26,208,037</u>
Excess of Revenues over (under) Expenditures	(33,771,032)	(30,120,169)	3,650,862
Other Financing Sources (Uses)			
Operating Transfer (Out)		(5,440,700)	(5,440,700)
Excess of Revenues over (under) Expenditures and Other Financing Sources (Uses)	(33,771,032)	(35,560,869)	(1,789,837)
Fund Balances - Beginning of Year	64,364,409	64,364,409	
Residual Equity Transfers from (to) Other Funds	(868,976)	(868,976)	
Transfer of Accrued Pension Contributions to General Long Term Debt Account Group		9,000,000	9,000,000
Increase (Decrease) in:			
Reserve for Due from Other Funds Loans		15,000	15,000
Reserve for Inventory of Materials and Supplies		<u>2,062,315</u>	<u>2,062,315</u>
Fund Balances - End of Year	\$ <u>29,724,401</u>	<u>39,011,880</u> (Statement 2)	<u>9,287,478</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1980
With Comparative Figures for Year Ended June 30, 1979

STATEMENT 2C

Source	1980		1979 ACTUAL
	ESTIMATED	ACTUAL	
Taxes			
Property Taxes - Current Secured	\$ 69,846,877	69,067,252	59,688,875
Property Taxes - Current Unsecured	6,380,265	7,200,261	5,424,837
Property Taxes - Prior Secured		889,755	1,104,224
Property Taxes - Prior Unsecured		353,870	208,210
Penalties - Costs - Delinquent Tax	770,000	1,593,738	1,526,405
Sales and Use Taxes	9,500,000	10,072,542	8,481,346
Other Taxes	4,928,500	4,953,074	4,869,478
Total	91,425,642	94,130,495	81,303,379
Licenses, Permits & Franchises			
Franchises	1,400,000	1,514,799	1,294,917
Animal Licenses	1,288,000	1,181,856	945,818
Business Licenses	700,200	747,230	830,224
Construction Permits	2,340,603	1,650,805	1,797,415
Zoning Permits	629,384	444,919	313,665
Other Licenses and Permits	652,510	578,883	565,283
Total	7,010,697	6,118,493	5,747,325
Fines, Forfeitures & Penalties			
Vehicle Code Fines	1,672,379	1,599,699	1,655,489
Other Court Fines	2,374,855	2,087,015	2,276,543
Forfeitures and Penalties	430,200	873,157	663,500
Total	4,477,434	4,559,871	4,595,533
Use of Money and Property			
Interest - Deposits and Investment	7,576,889	8,913,748	9,576,198
Rents and Concessions	1,227,075	844,961	1,130,690
Total	8,803,964	9,758,709	10,706,889
Aid From Other Governmental Agencies - State			
State - Alcoholic Beverage License Fees	150,000	160,961	148,699
State - Motor Vehicle In-Lieu Tax	20,500,000	23,684,393	21,023,101
State - Trailer Coach In-Lieu Tax	1,300,000	1,553,989	1,622,040
Other State In-Lieu Tax - Highway Land Rental			40,293
State Public Assistance - Administration	17,310,713	19,578,405	21,357,876
State Aid For Public Assistance Program	63,661,880	63,371,927	57,194,421
State Aid Crippled Children	2,820,612	2,790,976	1,980,207
State Health Administration	425,384		408,385
State Aid For Mental Health	21,197,926	20,867,000	17,233,468
Other State Aid For Health	8,830,000	8,885,292	28,186
State Aid For Agriculture	372,736	470,016	314,373
State Aid For Civil Defense	121,636	121,423	125,243
State Aid For Construction	3,122,410	2,295,684	1,336,065
State Aid For Corrections	359,990	355,279	363,636
State Aid For Homeowners Property Tax Reduction	5,000,000	5,102,025	4,807,648
State Aid For Business Inventory Property Reduction	1,050,000	1,618,989	1,646,827
State Aid - Other	18,387,275	21,078,413	19,826,158
Total	164,610,562	171,934,776	149,456,632
Aid From Other Governmental Agencies - Federal			
Federal Public Assistance - Administration	31,833,700	27,290,704	29,562,081
Federal Aid For Public Assistance Program	67,534,300	70,346,082	53,842,356
Federal Health Administration	485,462	486,555	842,683
Federal Aid For Construction	4,946,500	57,614	5,414,051
Federal Aid For Disaster			349,964
Federal In-Lieu Taxes	350,000	287,673	19,618,830
Federal - Other	32,275,860	16,453,144	31,910
Total	137,425,822	114,921,774	109,661,877
Aid From Other Governmental Agencies - Other	10,881,341	1,819,740	745,942

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1980
With Comparative Figures For Year Ended June 30, 1979
(Continued)

STATEMENT 2C cont'd

Source	1980		1979
	ESTIMATED	ACTUAL	ACTUAL
Charges For Current Services			
Assessment and Tax Collection Fees	\$ 16,350	32,516	7,223
Auditing and Accounting Fees	95,138	95,663	83,505
Communications Services	31,000	30,974	58,093
Election Services	1,812,950	1,290,288	151,409
Inheritance Tax Fees	78,000	89,948	77,498
Legal Services	458,000	446,258	352,120
Personnel Services	600,958	651,998	273,642
Planning and Engineering Services	4,094,521	3,717,306	2,901,689
Purchasing Fees - Other Government		9,365	9,220
Agriculture Services	16,000	19,757	15,240
Civil Process Services	705,500	712,684	604,907
Court Fees and Costs	4,381,382	4,176,637	3,830,253
Estate Fees	262,394	366,373	284,822
Humane Services	264,000	266,798	252,842
Law Enforcement Services	1,825,383	2,155,254	1,794,786
Recording Fees	2,550,500	2,321,070	2,557,744
Road and Street Services			
Health Fees	271,516	959,339	357,193
Sanitation Services	7,292,297	7,174,007	6,276,392
Adoption Fees	33,000	37,108	36,590
Crippled Children Services	104,703	64,016	62,523
Institutional Care and Services	5,800,765	5,216,683	5,556,146
Park and Recreation Fees	330,000	454,794	360,996
Other Charges For Current Services	<u>1,982,563</u>	<u>1,739,204</u>	<u>1,644,618</u>
Total	<u>33,006,920</u>	<u>32,028,050</u>	<u>27,549,461</u>
Other Revenue			
Revenue Applicable To Prior Years	293,000	357,985	2,676,117
Recovered Expenditures	123,700	164,268	38,156
Other Revenue - Other	1,922,438	1,802,147	1,998,441
Sale of Fixed Assets	268,500	238,773	123,010
Other Sales	<u>188,000</u>	<u>45,758</u>	<u>15,192</u>
Total	<u>2,795,638</u>	<u>2,608,933</u>	<u>4,850,917</u>
Total (Statement 2B)	<u>\$ 460,438,020</u>	<u>437,880,845</u> (Statement 2A)	<u>394,617,960</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT
Year Ended June 30, 1980
With Comparative Figures for Year Ended June 30, 1979

STATEMENT 2D

Function	<u>1980</u>	<u>1979</u>
General:		
Legislative and Administrative:		
Board of Supervisors	\$ 2,037,550	1,765,667
Chief Administrative Officer	5,060,321	3,051,227
Housing and Community Development	5,456,402	5,310,944
Office of Budget Management	1,381,896	1,271,681
Department of Planning and Land Use	<u>7,238,040</u>	<u>6,321,209</u>
Total	<u>21,174,211</u>	<u>17,720,735</u>
Finance:		
Auditor and Controller	3,147,989	3,058,290
Assessor	5,704,428	5,101,038
Treasurer - Tax Collector	1,733,117	6,230,895
Purchasing Agent	1,722,425	685,596
Department of Revenue and Recovery	<u>3,064,810</u>	<u>2,491,768</u>
Total	<u>15,372,772</u>	<u>17,567,591</u>
Counsel:		
County Counsel	<u>1,709,532</u>	<u>1,596,183</u>
Personnel:		
Civil Service and Personnel	<u>1,423,581</u>	<u>1,671,031</u>
Elections:		
Registrar of Voters	<u>4,169,747</u>	<u>2,318,196</u>
Property Management:		
General Services	24,591,573	21,738,313
Property Management	<u>3,322,770</u>	<u>2,749,715</u>
Total	<u>27,914,343</u>	<u>24,488,028</u>
Plant Acquisition:		
Facilities Development	<u>4,819,291</u>	<u>7,655,848</u>
Other General:		
Equal Opportunity Management Office	448,656	504,027
Electronic Data Processing Services	5,956,066	5,905,039
Community Services Agency	3,051,523	4,853,734
Department of Transportation - General Fund	5,543,435	2,574,163
Accrued Pension Contributions to General Long Term Debt Account Group	<u>9,000,000</u>	<u>7,500,000</u>
Total	<u>23,999,680</u>	<u>21,336,966</u>
Total General	<u>100,583,161</u>	<u>94,354,579</u>
Public Protection:		
Judicial:		
Fiscal and Justice Office	498	100,019
Criminal Justice Planning	200,508	153,586
Superior Court	5,218,814	5,987,633
Municipal Court	10,428,971	11,107,847
Grand Jury	128,793	112,291
County Clerk	3,573,958	3,023,930
District Attorney	11,099,115	9,209,129
Office of Defender Services	<u>2,975,997</u>	<u>329,054</u>
Total	<u>33,626,657</u>	<u>30,023,495</u>
Police Protection:		
Sheriff	29,775,952	24,136,516
Marshall	<u>4,601,807</u>	<u>3,851,245</u>
Total	<u>34,377,760</u>	<u>27,987,762</u>
Detention and Correction:		
Probation Department	<u>26,807,419</u>	<u>12,776,791</u>
Protective Inspection:		
Department of Animal Control	2,017,504	1,732,278
San Diego County Department of Agriculture	<u>1,720,326</u>	<u>1,556,943</u>
Total	<u>3,737,830</u>	<u>3,289,222</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT
Year Ended June 30, 1980
With Comparative Figures for Year Ended June 30, 1979
(Continued)

STATEMENT 2D cont'd

	<u>1980</u>	<u>1979</u>
Public Protection (Continued)		
Other Protection:		
Recorder	842,413	659,663
Public Administrator	692,722	628,521
Coroner	1,374,167	1,290,405
Department of Air Pollution Control	<u>2,394,371</u>	<u>1,846,158</u>
Total	<u>5,303,675</u>	<u>4,424,749</u>
Total Public Protection	<u>103,853,343</u>	<u>78,502,019</u>
Health and Sanitation:		
Sanitation:		
Community Services Agency - Sanitation & Flood Control	<u>5,753,789</u>	<u>5,094,956</u>
Hospital Care:		
Department of Health Services	<u>45,573,565</u>	<u>55,048,165</u>
Total	<u>51,327,354</u>	<u>60,143,121</u>
Public Assistance:		
Administration:		
Department of Human Services	9,488,476	8,812,917
Department of Public Welfare	<u>199,287,143</u>	<u>143,542,612</u>
Total	<u>208,775,620</u>	<u>152,355,529</u>
Education:		
Library Services:		
Governmental Reference Library	<u>33,543</u>	<u>29,910</u>
Agricultural Education:		
Farm Advisor	<u>170,290</u>	<u>146,459</u>
Total	<u>203,833</u>	<u>176,370</u>
Recreation and Cultural Services:		
Recreation Facilities:		
Department of Parks and Recreation	<u>3,257,701</u>	<u>3,010,800</u>
Total Expenditures (Statement 2A)	<u>\$ 468,001,014</u>	<u>388,542,422</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
BY DEPARTMENT - BUDGET AND ACTUAL
Year Ended June 30, 1980

STATEMENT 2E

Function	1980			
	BUDGET	ACTUAL	EXPENDITURES	ENCUMBRANCES
General:				
Legislative and Administrative:				
Board of Supervisors	\$ 2,148,844	2,024,419	1,997,468	26,951
Chief Administrative Officer	5,223,742	5,208,279	4,786,185	422,094
Housing and Community Development	8,667,853	5,406,828	5,404,395	2,433
Office of Budget Management	1,494,012	1,382,327	1,366,174	16,153
Planning and Land Use	7,485,691	7,183,585	7,033,763	149,822
Total	25,020,142	21,205,440	20,587,985	617,455
Finance:				
Auditor and Controller	3,523,311	3,120,736	3,107,470	13,266
County Liability Claims				
Assessor	5,777,352	5,699,961	5,689,824	10,137
Treasurer - Tax Collector	1,833,678	1,754,897	1,680,468	74,429
Purchasing Agent	2,210,081	1,984,439	1,699,612	284,827
Department of Revenue and Recovery	3,194,219	3,058,129	3,053,755	4,374
Total	16,538,641	15,618,164	15,231,129	387,035
Counsel:				
County Counsel	1,736,504	1,724,230	1,703,877	20,353
Personnel:				
Civil Service and Personnel	1,531,659	1,433,034	1,389,370	43,664
Elections:				
Registrar of Voters	4,361,369	4,222,750	4,112,760	109,990
Property Management:				
General Services	25,461,194	23,971,115	22,209,644	1,761,471
Property Management	4,232,591	3,873,063	3,022,729	850,334
Total	29,693,785	27,844,179	25,232,373	2,611,806
Plant Acquisition:				
Capital Improvement	11,224,618	2,663,697	974,129	1,689,568
Other General:				
Equal Opportunity Management Office	453,734	448,146	413,304	34,842
Electronic Data Processing Services	6,057,781	5,915,192	5,776,305	138,887
Contingency Reserve, General Fund	1,579,601			
Capital Improvements	9,505,013	6,716,009	6,123,803	592,206
Department of Transportation - General Fund	5,914,047	5,843,566	5,286,744	556,822
Total	23,510,176	18,922,913	17,600,156	1,322,759
Total	113,616,894	93,634,414	86,831,779	6,802,635
Public Protection:				
Judicial:				
Fiscal and Justice Office		(769)	(769)	
Criminal Justice Planning	222,865	211,346	200,508	10,838
Superior Court	5,231,713	5,186,995	5,134,562	52,433
Municipal Court	10,403,072	10,317,373	10,243,859	73,514
Grand Jury	133,193	129,216	128,512	704
County Clerk	3,612,106	3,568,544	3,555,428	13,116
District Attorney	11,087,218	11,043,295	11,001,301	41,994
Office of Defender Services	3,116,511	3,108,711	2,742,874	365,837
Total	33,806,678	33,564,715	33,006,275	558,440
Police Protection:				
Sheriff	30,034,460	29,769,642	29,442,197	327,445
Marshall	4,630,215	4,587,476	4,576,122	11,354
Total	34,664,675	34,357,118	34,018,319	338,799
Detention and Correction:				
Probation Department	27,203,307	26,390,432	26,241,829	148,603
Protective Inspection:				
Department of Animal Control	2,091,659	1,999,585	1,991,965	7,620
San Diego County Department of Agriculture	1,753,836	1,693,483	1,684,735	8,748
Total	3,845,495	3,693,068	3,676,700	16,368

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
BY DEPARTMENT - BUDGET AND ACTUAL
Year Ended June 30, 1980
(Continued)

STATEMENT 2E cont'd

		1980		
	BUDGET	ACTUAL	EXPENDITURES	ENCUMBRANCES
Public Protection (Continued):				
Other Protection:				
Recorder	\$ 942,426	904,107	819,435	84,672
Public Administrator	710,881	690,448	689,330	1,118
Coroner	1,369,902	1,359,964	1,355,366	4,598
Department of Air Pollution Control	<u>2,525,046</u>	<u>2,402,830</u>	<u>2,319,173</u>	<u>83,657</u>
Total	<u>5,548,255</u>	<u>5,357,350</u>	<u>5,183,304</u>	<u>174,046</u>
Total	<u>105,068,410</u>	<u>103,362,687</u>	<u>102,126,427</u>	<u>1,236,260</u>
Health and Sanitation:				
Sanitation:				
Sanitation and Flood Control	<u>6,782,328</u>	<u>6,202,788</u>	<u>5,238,576</u>	<u>964,212</u>
Hospital Care:				
Department of Health Services	<u>48,298,972</u>	<u>46,312,628</u>	<u>44,045,202</u>	<u>2,267,426</u>
Total	<u>55,081,300</u>	<u>52,515,416</u>	<u>49,283,778</u>	<u>3,231,638</u>
Public Assistance:				
Administration:				
Department of Human Services	13,683,564	9,526,875	8,986,078	540,797
Department of Public Welfare	<u>202,767,189</u>	<u>198,770,693</u>	<u>197,984,852</u>	<u>785,841</u>
Total	<u>216,450,753</u>	<u>208,297,568</u>	<u>206,970,930</u>	<u>1,326,638</u>
Education:				
Library Services:				
Governmental Reference Library	39,507	33,543	33,543	
Agricultural Education:				
Farm Advisor	<u>171,018</u>	<u>169,730</u>	<u>169,486</u>	<u>241</u>
Total	<u>210,525</u>	<u>203,273</u>	<u>203,032</u>	<u>241</u>
Recreation and Cultural Services:				
Recreation Facilities:				
Department of Parks and Recreation	<u>3,781,170</u>	<u>3,208,952</u>	<u>3,054,159</u>	<u>154,793</u>
Total (Statement 2B)	\$ <u>494,209,052</u>	<u>461,222,315</u>	<u>448,470,106</u>	<u>12,752,209</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS

ROAD FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR MAINTENANCE AND CONSTRUCTION OF ROADWAYS AND FOR SPECIALIZED ENGINEERING SERVICES TO OTHER GOVERNMENTAL UNITS AND THE PUBLIC. REVENUES CONSIST PRIMARILY OF THE COUNTY'S SHARE OF STATE HIGHWAY USERS TAXES AND ARE SUPPLEMENTED BY FEDERAL FUNDS, VEHICLE CODE FINES, AND FEES AND REIMBURSEMENTS FOR ENGINEERING SERVICES PROVIDED.

DEFERRED COMPENSATION INVESTMENT FUND

THIS FUND WAS ESTABLISHED TO PROVIDE THE OPPORTUNITY FOR ALL OFFICERS AND FULL TIME EMPLOYEES OF THE COUNTY OF SAN DIEGO TO DEFER A SPECIFIED AMOUNT OF CURRENT EARNED INCOME (WAGES) AND THE PAYMENT OF SUCH DEFERRED AMOUNTS AND ANY ACCUMULATIONS (EARNINGS) THEREON AT A LATER DATE. NO FEDERAL OR STATE INCOME TAXES ARE INCURRED ON DEFERRED INCOME OR INVESTMENT EARNINGS UNTIL THE VALUE OF DEFERRED EARNINGS IS RETURNED TO THE EMPLOYEE AT RETIREMENT OR WITHDRAWAL FROM THE PLAN. THE FUND IS THE PROPERTY OF THE COUNTY AND AS SUCH MAY BE EXPENDED FOR ANY LEGAL COUNTY PURPOSE.

SURVEY MONUMENT FUND

THIS FUND WAS ESTABLISHED TO RECEIVE A USER FEE AS A CONDITION PRECEDENT TO THE RECORDING OF GRANT DEEDS CONVEYING REAL PROPERTY BY THE COUNTY RECORDER AND TO PAY EXPENSES AUTHORIZED BY THE COUNTY SURVEYOR IN RETRACEMENT OR REMONUMENT SURVEY OF MAJOR HISTORICAL LAND DIVISION LINES.

GRAZING LAND FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S SHARE OF GRAZING LAND LEASE REVENUES COLLECTED BY THE FEDERAL BUREAU OF LAND MANAGEMENT. EXPENDITURES ARE RECOMMENDED BY THE GRAZING ADVISORY BOARD FOR IMPROVEMENTS TO THE LAND.

LOCAL TRANSPORTATION FUND

THIS FUND WAS ESTABLISHED AS A RESULT OF THE STATE TRANSPORTATION DEVELOPMENT ACT OF 1971. THIS ACT ALLOWS THE COUNTIES WITHIN THE STATE OF CALIFORNIA TO INCREASE THEIR SALES TAX PERCENTAGE BY 1/4%. THE COUNTY'S SHARE IS RECEIVED FROM THE STATE AND DEPOSITED INTO THE FUND. AS THE TRANSPORTATION PLANNING AGENCY (TPA) FOR THE SAN DIEGO REGION, THE COMPREHENSIVE PLANNING ORGANIZATION (CPO) IS RESPONSIBLE FOR THE ANNUAL ALLOCATION OF MONIES FROM THE FUND, THE COUNTY AUDITOR SERVES AS FUND TRUSTEE.

FISH AND GAME PROPAGATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S 50% SHARE OF COURT FINES LEVIED FOR VIOLATIONS OF FISH AND GAME LAWS WITHIN THE COUNTY. THE STATE OF CALIFORNIA RECEIVES THE OTHER 50% SHARE AS WELL AS ADMINISTRATIVE EXPENSES. THE FISH AND WILDLIFE COMMITTEE RECOMMENDS EXPENDITURES FROM THE FUND THAT WILL IMPROVE THE HABITAT FOR WILDLIFE PROPAGATION.

LIVESTOCK INDEMNITY FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR INDEMNIFICATION TO OWNERS OF LIVESTOCK KILLED BY DOGS. THE FUND HAS BEEN INACTIVE FOR YEARS.

COUNTY LIBRARY FUND

THIS FUND WAS ESTABLISHED TO PROVIDE LIBRARY SERVICES FOR THE UNINCORPORATED AREA AS WELL AS SOME OF THE INCORPORATED CITIES WITHIN THE COUNTY. THE COUNTY LIBRARY NOW OPERATES A HEADQUARTERS, 22 BRANCHES AND 2 BOOKMOBILES. PROPERTY TAXES PROVIDE MOST OF THE FUND'S REVENUES. FEDERAL AID, STATE AID AND FINES PROVIDE THE REMAINING REVENUES.

SPECIAL AVIATION FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR AIRPORT AND AVIATION PURPOSE CAPITAL IMPROVEMENTS INCLUDING REPAIRS OR REPLACEMENT OF CAPITAL ITEMS. REVENUES CONSIST OF AN ANNUAL ALLOCATION FOR EACH COUNTY OPERATED AIRPORT FROM THE STATE OF CALIFORNIA AS WELL AS ACQUISITION AND DEVELOPMENT FUNDS PROVIDED BY THE STATE FOR SPECIAL PROJECTS WITH PARTIAL MATCHING FROM THE COUNTY GENERAL FUND.

PARK LAND DEDICATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND SPECIAL PARK LAND DEDICATION FEES CHARGED TO DEVELOPERS OF LAND AS A CONDITION FOR APPROVAL OF ANY DEVELOPMENT. THE FEES ARE THEN USED FOR THE PURCHASE OF LAND AND THE DEVELOPMENT OF LAND FOR PARK OR RECREATIONAL FACILITIES. THESE FACILITIES SERVE THE FUTURE RESIDENTS OF SUCH DEVELOPMENTS. IN LIEU OF THE PAYMENT OF THESE FEES, THE DEVELOPER MAY DEDICATE LAND FOR PARK OR RECREATIONAL FACILITIES.

FEDERAL REVENUE SHARING FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S SHARE OF FEDERAL REVENUE SHARING FUNDS. THE FUNDS ARE DISTRIBUTED TO LOCAL AGENCIES FROM THE FEDERAL GOVERNMENT BASED ON A FORMULA COMPOSED OF POPULATION, RELATIVE INCOME FACTOR AND GENERAL TAX EFFORT AND ARE RECORDED IN SEPARATE REVENUE ACCOUNTS FOR EACH ENTITLEMENT PERIOD.

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1980

	ROAD	DEFERRED COMPENSATION INVESTMENT	SURVEY MONUMENT PRESERVATION	GRAZING LAND	LOCAL TRANSPORTATION
ASSETS					
Cash with County Treasurer	\$ 5,690,862	2,919,714	209,578	28,375	8,902,582
Collections in Transit	186		540		
Due from Other Funds (Statement 11)	1,108,535	123,830		1,244	319,208
Accounts and Notes Receivable, Net*	2,464,293				977,823
Taxes Receivable (Statement 13)					
Inventory of Material and Supplies	1,645,557				
Due from Other Funds - Loans					
Deposits with Others	550,842				
Future Requirements for Long Term Debt					
Total Assets	\$ <u>11,460,277</u>	<u>3,043,544</u>	<u>210,118</u>	<u>29,620</u>	<u>10,199,614</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts Payable	\$ 694,900		30,765		287,506
Accounts Payable - Payroll	638,161				
Due to Other Funds (Statement 11)	327,205	1,075			
Deferred Compensation Payable		3,042,469			
Deposits from Others	4,454,368				
Deferred Property Tax Revenue (Statement 13)					
Due to Other Funds - Loans					
Total Liabilities	<u>6,114,636</u>	<u>3,043,544</u>	<u>30,765</u>		<u>287,506</u>
Fund Equity:					
Fund Balances:					
Reserve for Encumbrances	1,945,286		32,077		1,465,417
Reserve for Deposits with Others	550,842				
Reserve for Inventories	281,621				
Unreserved	<u>2,567,885</u>		<u>147,274</u>	<u>29,620</u>	<u>8,446,691</u>
Total Fund Equity	<u>5,345,641</u>		<u>179,352</u>	<u>29,620</u>	<u>9,912,108</u>
Total Liabilities and Fund Equity	\$ <u>11,460,277</u>	<u>3,043,544</u>	<u>210,118</u>	<u>29,620</u>	<u>10,199,614</u>

*Net of Allowance of \$573,402, related to Road Fund, County Library, and Federal Revenue Sharing

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1980

STATEMENT 3

FISH & GAME PROPAGATION	LIVESTOCK INDEMNITY	COUNTY LIBRARY	SPECIAL AVIATION	PARK LAND DEDICATION	FEDERAL REVENUE SHARING	TOTALS	
						1980	1979
34,112	25	691,459	139,850	6,266,162	1,115,125	25,997,849	37,701,735
		3,409		3,300	278	7,714	10,328
995		57,632	5,202	378,482	339,212	2,334,344	2,106,717
		21			3,557,899	7,000,037	7,173,995
		107,629				107,629	117,980
		578,991				2,224,548	1,971,783
					250,000	250,000	295,000
		13				550,855	790,215
		78,702				78,702	95,881
<u>35,188</u>	<u>25</u>	<u>1,517,859</u>	<u>145,052</u>	<u>6,647,945</u>	<u>5,262,515</u>	<u>38,551,681</u>	<u>50,263,639</u>
		68,945				1,082,118	1,649,170
		110,495				748,656	596,242
		58,611	8,763	530,607	3,296,249	4,222,513	2,977,921
						3,042,469	1,947,891
		62,981				4,454,368	1,302,921
		78,702				62,981	65,962
						78,702	95,881
		<u>379,736</u>	<u>8,763</u>	<u>530,607</u>	<u>3,296,249</u>	<u>13,691,810</u>	<u>8,635,990</u>
4,623		221,381	11,045	1,771,351	518,086	5,969,271	13,446,655
		13				550,855	790,215
		578,991				860,618	779,730
<u>30,485</u>	<u>25</u>	<u>337,736</u>	<u>125,242</u>	<u>4,345,985</u>	<u>1,448,178</u>	<u>17,479,126</u>	<u>26,611,047</u>
<u>35,108</u>	<u>25</u>	<u>1,138,122</u>	<u>136,288</u>	<u>6,117,337</u>	<u>1,966,265</u>	<u>24,859,871</u>	<u>41,627,649</u>
<u>35,108</u>	<u>25</u>	<u>1,517,859</u>	<u>145,052</u>	<u>6,647,945</u>	<u>5,262,515</u>	<u>38,551,681</u>	<u>50,263,639</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANCES IN FUND BALANCES
Year Ended June 30, 1980
With Comparative Figures for June 30, 1979

STATEMENT 3A

	ROAD		LOCAL TRANSPORTATION		COUNTY LIBRARY		SPECIAL AVIATION	
	1980	1979	1980	1979	1980	1979	1980	1979
Revenues:								
Taxes								
Licenses, Permits, and Franchises	\$ 26,149	22,959	23,120,220	20,605,095	2,027,820	1,670,470		
Fines, Forfeitures, and Penalties	934,579	1,012,832						
Revenue from Use of Money and Property	1,993,840	787,684	992,676	1,378,988	10,154	6,909	19,941	15,381
Aid from Other Governmental Agencies - State	14,869,645	15,918,167			1,175,070	1,286,948	44,937	37,350
Aid from Other Governmental Agencies - Federal	3,662,393	2,725,457			95,787	107,787		
Aid from Other Governmental Agencies - Other	392,373	458,964			1,644	543		
Charges for Current Services	3,096,977	2,623,828			77,408	90,744		
Other Revenue	454,598	139,537		271	2,228	4,648		
Total Revenues	<u>25,430,555</u>	<u>23,689,434</u>	<u>24,112,896</u>	<u>21,984,354</u>	<u>3,390,112</u>	<u>3,168,054</u>	<u>64,878</u>	<u>52,731</u>
Expenditures:								
General								
Public Protection								
Public Ways and Facilities	29,913,808	22,721,409	31,207,765	22,514,857			88,980	24,165
Public Assistance								
Education					3,621,644	3,413,999		
Recreation and Cultural								
Total Expenditures	<u>29,913,808</u>	<u>22,721,409</u>	<u>31,207,765</u>	<u>22,514,857</u>	<u>3,621,644</u>	<u>3,413,999</u>	<u>88,980</u>	<u>24,165</u>
Excess of Revenues over (under) Expenditures	(4,483,253)	968,025	(7,094,868)	(530,503)	(231,531)	(245,945)	(24,102)	(28,566)
Other Financing (Uses)								
Operating Transfers Out								
Excess of Revenues over (under) Expenditures and Other Uses	(4,483,253)	968,025	(7,094,868)	(530,503)	(231,531)	(245,945)	(24,102)	(28,566)
Fund Balances - Beginning of Year	9,993,238	10,888,391	17,006,977	17,537,480	1,363,783	1,314,655	160,390	131,824
Increase (Decrease) in:								
Reserve for Deposits with Others	(239,359)	(1,863,178)						
Reserve for Inventory of Material and Supplies	75,017				5,871	295,074		
Fund Balances - End of Year (Statement 3)	<u>\$ 5,345,641</u>	<u>9,993,238</u>	<u>9,912,108</u>	<u>17,006,977</u>	<u>1,138,122</u>	<u>1,363,783</u>	<u>136,288</u>	<u>160,390</u>

*Includes - Grazing Land Fund, Livestock Indemnity Fund, Fish and Game Propagation Fund, and Deferred Compensation Investment Fund

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 Year Ended June 30, 1980
 With Comparative Figures for June 30, 1979

Continued from Page 44

STATEMENT 3A cont'd

PARK LAND DEDICATION AND SURVEY MONUMENT PRESERVATION		FEDERAL REVENUE SHARING		VARIOUS*		TOTALS		
1980	1979	1980	1979	1980	1979	1980	1979	
855,392	740,349					25,148,040	22,275,565	Revenues:
						881,541	763,309	Taxes
962,528	640,257	604,314	1,247,570	11,603	11,910	946,182	1,024,743	Licenses, Permits, and Franchises
				3,812	2,359	4,587,265	4,079,149	Fines, Forfeitures, and Penalties
		14,584,330	16,586,418	6,091	6,172	16,089,652	17,242,466	Revenue from Use of Money and Property
134,406	155,440					18,348,601	19,425,835	Aid from Other Governmental Agencies - State
(6,422)	1,355	10,581	9,335			394,017	459,508	Aid from Other Governmental Agencies - Federal
1,945,904	1,537,402	15,199,225	17,843,324	21,507	20,441	3,308,791	2,870,013	Aid from Other Governmental Agencies - Other
						460,985	155,147	Charges for Current Services
								Other Revenue
						70,165,079	68,295,743	Total Revenues
		11,540,002	9,708,562			11,540,002	9,708,562	Expenditures:
97,972	12,521		10,861,731	16,073	27,185	114,045	10,901,437	General
		8,589,934	9,526,615			61,210,553	45,260,432	Public Protection
1,698,202	1,308,307					8,589,934	9,526,615	Public Ways and Facilities
1,796,175	1,320,829	20,129,937	30,096,909	16,073	27,185	3,621,644	3,413,999	Public Assistance
149,729	216,573	(4,930,712)	(12,253,585)	5,433	(6,743)	1,698,202	1,308,307	Education
						86,774,385	80,119,355	Recreation and Cultural
								Total Expenditures
						(16,609,305)	(11,823,612)	Excess of Revenues over (under) Expenditures
								Other Financing (Uses)
								Operating Transfers Out
								Excess of Revenues over (under) Expenditures and Other Uses
149,729	216,573	(4,930,712)	(12,253,585)	5,433	(48,460)	(16,609,305)	(11,865,329)	Fund Balances - Beginning of Year
6,146,960	5,930,387	6,896,977	19,150,562	59,320	107,781	41,627,649	55,061,082	Increase (Decrease) in:
						(239,359)	(1,863,178)	Reserve for Deposits with Others
						80,888	295,074	Reserve for Inventory of Material and Supplies
6,296,690	6,146,960	1,966,265	6,896,977	64,754	59,320	24,859,871	41,627,649	Fund Balances - End of Year (Statement 3)

*Includes - Grazing Land Fund, Livestock Indemnity Fund, Fish and Game Propagation Fund, and Deferred Compensation Investment Fund

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1980

STATEMENT 3B

	ROAD		LOCAL TRANSPORTATION		COUNTY LIBRARY		SPECIAL AVIATION	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Revenues:								
Taxes	\$		21,000,000	23,120,220	1,984,500	2,027,820		
Licenses, Permits, and Franchises	24,000	26,149						
Fines, Forfeitures, and Penalties	950,000	934,579						
Revenue from Use of Money and Property	400,000	1,993,840	500,000	992,676	3,800	10,154	12,035	19,941
Aid from ther Governmental Agencies - State	14,714,211	14,869,645			1,213,108	1,175,070	78,704	44,937
Aid from Other Governmental Agencies - Federal	1,150,331	3,662,393			89,137	95,787		
Aid from Other Governmental Agencies - Other	2,857,108	392,373				1,644		
Charges for Current Services	2,957,590	3,096,977			80,200	77,408		
Other Revenue	574,264	454,598			1,000	2,228	35,275	
Total Revenue	23,627,504	25,430,555	21,500,000	24,112,896	3,371,745	3,390,112	126,014	64,878
Expenditures:								
Budgetary Expenditures:								
General								
Public Protection								
Public Ways and Facilities	25,565,095	24,800,260	37,620,016	31,588,833			276,860	90,482
Public Assistance								
Education					3,747,616	3,428,246		
Recreation and Cultural								
Total Budgetary Expenditures:	25,565,095	24,800,260	37,620,016	31,588,833	3,747,616	3,428,246	276,860	90,482
Add: Liquidation of Beginning Encumbrances		7,058,834		1,084,349		414,778		9,544
Less: Ending Encumbrances		1,945,286		1,465,417		221,381		11,045
Total Expenditures	25,565,095	29,913,808	37,620,016	31,207,765	3,747,616	3,621,644	276,860	88,980
Excess of Revenues over (under) Expenditures	(1,937,591)	(4,483,253)	(16,120,016)	(7,094,868)	(375,871)	(231,531)	(150,846)	(24,102)
Fund Balances - Beginning of Year	9,993,238	9,993,238	17,006,977	17,006,977	1,363,783	1,363,783	160,390	160,390
Increase (Decrease) in:								
Reserve for Deposits with Others		(239,359)						
Reserve for Inventory of Materials and Supplies		75,017				5,871		
Fund Balances - End of Year (Statement 3)	\$ 8,055,647	5,345,641	886,961	9,912,108	987,912	1,138,122	9,544	136,288

* Includes - Grazing Land Fund, Livestock Indemnity Fund, Fish and Game Propagation Fund, and Deferred Compensation Investment Fund.

FINANCIAL REPORT OF SAN DIEGO COUNTY

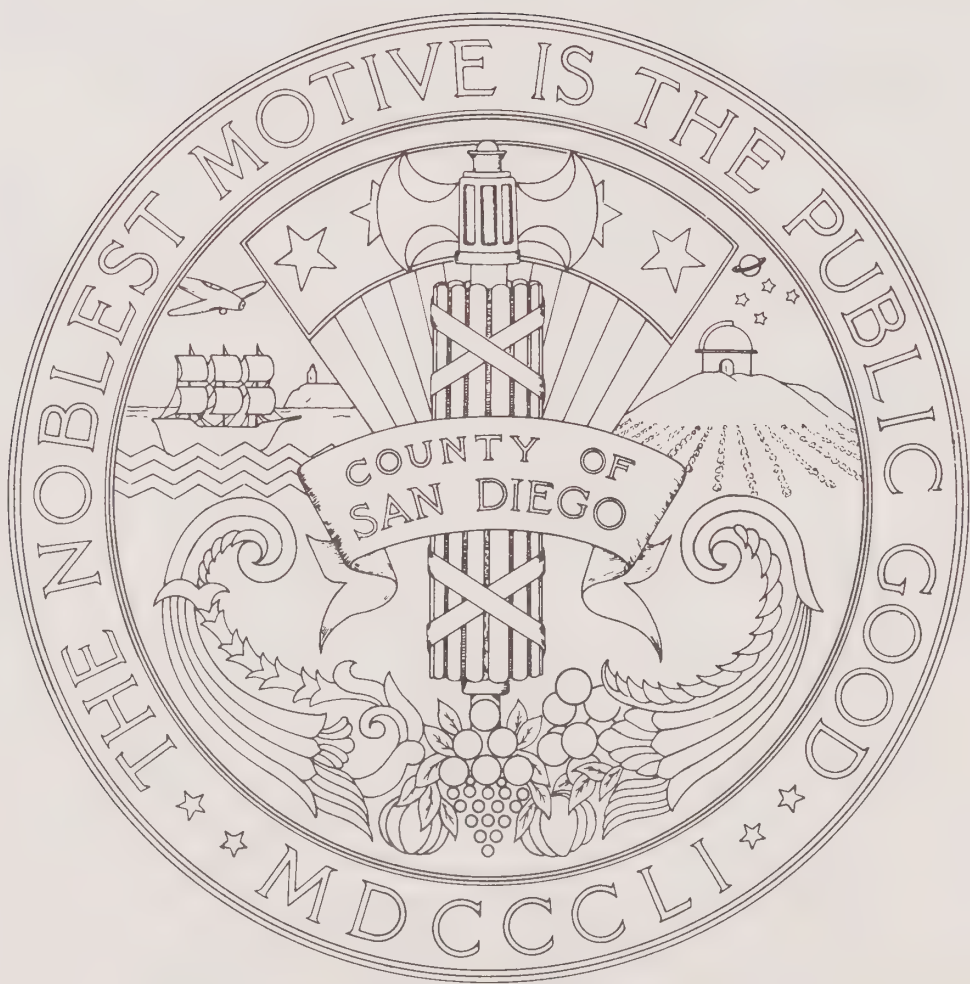
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1980

Continued from Page 46

STATEMENT 3B Cont'd

PARK LAND DEDICATION AND SURVEY MONUMENT PRESERVATION		FEDERAL REVENUE SHARING		VARIOUS*		TOTALS		VARIANCE FAVORABLE (UNFAVORABLE)	
BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		
1,033,165	855,392					22,984,500	25,148,040	2,163,540	Revenues:
						1,057,165	881,541	(175,624)	Taxes
225,000	962,528	850,000	604,314	4,265	11,603	954,265	946,182	(8,083)	Licenses, Permits, and Franchises
				70,000	3,812	2,060,835	4,587,265	2,526,430	Fines, Forfeitures, and Penalties
						16,006,023	16,089,652	83,629	Revenue from Use of Money and Property
		13,215,045	14,584,330	24,830	6,091	14,479,343	18,348,601	3,869,258	Aid from Other Governmental Agencies - State
	134,406					2,857,108	394,017	(2,463,091)	Aid from Other Governmental Agencies - Federal
1,026,893	(6,422)		10,581			3,037,790	3,308,791	271,001	Aid from Other Governmental Agencies - Other
						1,637,432	460,985	(1,176,447)	Charges for Current Services
2,285,058	1,945,905	14,065,045	15,199,225	99,095	21,507	65,074,461	70,165,079	5,090,618	Other Revenue
									Total Revenue
		9,146,010	9,082,067	70,000		9,216,010	9,082,067	133,942	Expenditures:
130,050	130,050			73,772	6,054	203,822	136,104	67,717	Budgetary Expenditures:
						63,461,971	56,479,576	6,982,394	General
		8,839,990	8,589,934			8,839,990	8,589,934	250,055	Public Protection
						3,747,616	3,428,246	319,369	Public Ways and Facilities
6,400,615	1,581,070					6,400,615	1,581,070	4,819,544	Public Assistance
									Education
6,530,665	1,711,120	17,986,000	17,672,001	143,772	6,054	91,870,024	79,297,000	12,573,023	Recreation and Cultural
	1,888,484		2,976,022		14,642		13,446,655	(13,446,655)	Total Budgetary Expenditures
	1,803,429		518,086		4,623		5,969,271	(5,969,271)	Add: Liquidation of Beginning Encumbrances
6,530,665	1,796,175	17,986,000	20,129,937	143,772	16,073	91,870,024	86,774,385	5,095,638	Less: Ending Encumbrances
(4,254,607)	149,729	(3,920,955)	(4,930,712)	(44,677)	5,433	(26,795,563)	(16,609,305)	10,186,258	Total Expenditures
6,146,960	6,146,960	6,896,977	6,896,977	59,320	59,320	41,627,649	41,627,649		Excess of Revenues over (under) Expenditures
							(239,359)	(239,359)	Fund Balances - Beginning of Year
							80,888	80,888	Increase (Decrease) in:
1,901,353	6,296,690	2,976,022	1,966,265	14,643	64,754	14,832,086	24,859,871	10,027,786	Reserve for Deposits with Others
									Reserve for Inventory of Materials and Supplies
									Fund Balances - End of Year (Statement 3)

* Includes - Grazing Land Fund, Livestock Indemnity Fund, Fish and Game Propagation Fund, and Deferred Compensation Investment Fund.



DEBT SERVICE FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR THE ACCUMULATION AND DISBURSEMENT OF TAXES AND OTHER REVENUE FOR PERIODIC PAYMENT OF INTEREST AND PRINCIPAL OF COUNTY GENERAL OBLIGATION BOND ISSUES AND MAY NOT BE EXPENDED FOR ANY OTHER PURPOSE. PROVISIONS ARE MADE IN THE COUNTY'S GENERAL PROPERTY TAX LEVY FOR MONIES SUFFICIENT TO MEET THESE REQUIREMENTS.

GENERAL OBLIGATION BOND DEBT SERVICE REQUIREMENTS AT PRESENT ARE AS FOLLOWS:

1958 HOSPITAL BONDS, SERIES B

MONIES ARE ALSO TRANSFERRED TO THIS FUND FROM THE GENERAL FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON REVENUE ANTICIPATION NOTES. THESE NOTES ARE REPAID WITHIN THE SAME FISCAL YEAR IN WHICH THEY ARE SOLD.

FINANCIAL REPORT OF SAN DIEGO COUNTY

DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
Year Ended June 30, 1980
With Comparative Figures for June 30, 1979

STATEMENT 4

	GENERAL OBLIGATION BONDS	REVENUE NOTES	TOTALS	
			<u>1980</u>	<u>1979</u>
ASSETS				
Cash with County Treasurer	\$ 9,011	733,400	742,411	736,161
Due from Other Funds (Statement 11)	11,103	1,198,472	1,209,575	1,543,061
Taxes Receivable (Statement 13)		<u>42,178</u>	<u>42,178</u>	<u>45,250</u>
Total Assets	\$ <u>20,114</u>	<u>1,974,050</u>	<u>1,994,165</u>	<u>2,324,472</u>
LIABILITIES AND EQUITY				
LIABILITIES:				
Accounts Payable	\$	2,001	2,001	
Due to Other Funds (Statement 11)	20,105	1,940,645	1,960,750	2,222,599
Deferred Property Tax Revenue (Statement 13)		<u>24,691</u>	<u>24,691</u>	<u>25,883</u>
Total Liabilities	<u>20,105</u>	<u>1,967,337</u>	<u>1,987,442</u>	<u>2,248,482</u>
FUND EQUITY				
Fund Balances:				
Reserve for Encumbrances		6,713	6,713	15,000
Unreserved	<u>9</u>		<u>9</u>	<u>60,990</u>
Total Fund Equity (Statement 4A)	<u>9</u>	<u>6,713</u>	<u>6,722</u>	<u>75,990</u>
Total Liabilities and Equity	\$ <u>20,114</u>	<u>1,974,050</u>	<u>1,994,165</u>	<u>2,324,472</u>
			(Statement 1A)	

See Notes to Financial Statements, pages 23 thru 28

FINANCIAL REPORT OF SAN DIEGO COUNTY

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended June 30, 1980
With Comparative Figures for Year Ended June 30, 1979

STATEMENT 4A

	GENERAL OBLIGATION BONDS	REVENUE NOTES	TOTALS	
			<u>1980</u>	<u>1979</u>
Revenue:				
Taxes		782,451	782,451	735,956
Revenue from Use of Money and Property		1,420,892	1,420,892	1,543,351
Aid from Other Government Agencies -				
State		67,964	67,964	106,091
Other Revenue		<u>3,506</u>	<u>3,506</u>	<u>22,905</u>
Total Revenue		<u>2,274,814</u>	<u>2,274,814</u>	<u>2,408,305</u>
Expenditures:				
Debt Redemption	\$880,000		880,000	840,000
Bond Interest Matured	49,275		49,275	78,918
Interest on Notes		2,248,630	2,248,630	2,695,890
Service Charges	<u>682</u>	<u>34,471</u>	<u>35,153</u>	<u>16,317</u>
Total Expenditures	<u>929,957</u>	<u>2,283,101</u>	<u>3,213,058</u>	<u>3,631,126</u>
Excess of Revenue over Expenditures	(929,957)	(8,286)	(938,243)	(1,222,821)
Fund Balance - Beginning of Year	60,990	15,000	75,990	498,811
Residual Equity Transfer from General Fund	<u>868,976</u>		<u>868,976</u>	<u>800,000</u>
Fund Balance - End of Year (Statement 4)	<u>\$ 9</u>	<u>6,713</u>	<u>6,722</u>	<u>75,990</u>

See Notes to Financial Statements, pages 23 thru 28

FINANCIAL REPORT OF SAN DIEGO COUNTY

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1980

STATEMENT 4B

	GENERAL		REVENUE NOTES		TOTALS		VARIANCE FAVORABLE - (UNFAVORABLE)
	OBLIGATION	BONDS	BUDGET	ACTUAL	BUDGET	ACTUAL	
Revenues:							
Taxes	\$			782,451		782,451	782,451
Revenue from Use of Money or Property			1,150,000	1,420,892	1,150,000	1,420,892	270,892
Aid from Other Governmental Agencies-				67,964		67,964	67,964
State				3,506		3,506	3,506
Other Revenue							
Total Revenue			1,150,000	2,274,814	1,150,000	2,274,814	1,124,814
Expenditures:							
Budgetary Expenditures:							
Debt Redemption	880,000	880,000			880,000	880,000	
Bond Interest Matured	49,275	49,275			49,275	49,275	
Interest on Notes			2,475,000	2,248,630	2,475,000	2,248,630	226,370
Service Charges	682	682	35,000	26,184	35,682	26,866	8,815
Total Budgetary Expenditures	929,957	929,957	2,510,000	2,274,814	3,439,957	3,204,771	235,185
Add: Liquidation of Beginning				15,000		15,000	(15,000)
Encumbrances				6,713		6,713	(6,713)
Less: Ending Encumbrances							
Total Expenditures	929,957	929,957	2,510,000	2,283,101	3,439,957	3,213,058	226,898
Excess of Revenues Over							
(Under) Expenditures	(929,957)	(929,957)	(1,360,000)	(8,286)	(2,289,957)	(938,243)	1,351,713
Fund Balance - Beginning of Year	60,990	60,990	15,000	15,000	75,990	75,990	
Residual Equity Transfer from General							
Fund	868,976	868,976	1,360,000		2,228,976	868,976	(1,360,000)
Fund Balances - End of Year (Statement 4)	\$ 9	9	15,000	6,713	15,009	6,722	(8,286)

CAPITAL PROJECT FUND

THE CAPITAL PROJECT FUND IS USED EXCLUSIVELY TO FINANCE THE ACQUISITION, CONSTRUCTION AND COMPLETION OF PERMANENT PUBLIC IMPROVEMENTS INCLUDING PUBLIC BUILDINGS AND FOR THE COSTS OF ACQUIRING LAND AND PERMANENT IMPROVEMENTS. THE FUND MAY ALSO BE USED TO MAKE ANNUAL PAYMENTS ON BOND INDEBTEDNESS FOR THE CONSTRUCTION OF PUBLIC FACILITIES AND TO ACQUIRE PUBLIC FACILITIES THROUGH LEASE PURCHASES.

REVENUES ARE OBTAINED FROM A RENTAL CHARGE APPLIED TO ALL OCCUPANTS OF COUNTY-OWNED SPACE, FROM THE SALES OF FIXED ASSETS AND FROM LEASE OR RENTAL OF COUNTY-OWNED FACILITIES; AND FROM OTHER FUNDS SUCH AS GRANTS AND CONTRIBUTIONS WHEN ALLOCATED BY THE BOARD OF SUPERVISORS TO THE FUND.

FINANCIAL REPORT OF SAN DIEGO COUNTY

CAPITAL PROJECT FUND
BALANCE SHEET
June 30, 1980

STATEMENT 5

ASSETS

Cash with County Treasurer	\$ 2,614,459
Due from Other Funds (Statement 11)	84,632
Accounts Receivable	<u>21,514</u>
Total Assets	<u>2,720,607</u>

LIABILITY AND FUND EQUITY

LIABILITY

Due to Other Funds (Statement 11)	<u>404,045</u>
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FUND EQUITY

Fund Balances	
Reserve for Encumbrances	799,838
Unreserved	<u>1,516,723</u>

Total Fund Equity (Statement 5A)	<u>2,316,561</u>
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Total Liability and Fund Equity	\$ <u>2,720,607</u>
	(Statement 1A)

See Notes to Financial Statements, pages 23 thru 28

FINANCIAL REPORT OF SAN DIEGO COUNTY

CAPITAL PROJECT FUND
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1980

STATEMENT 5A

Revenues:	
Revenue from Use of Money and Property	\$ 532,240
Other Revenue	<u>4,200</u>
Total Revenues	<u>536,440</u>
Expenditures:	
General	<u>3,660,579</u>
Excess of Revenue over (under) Expenditures	(3,124,138)
Other Financing Sources	
Operating Transfer in	<u>5,440,700</u>
Excess of Revenues over (under) Expenditures and Other Financing Sources	2,316,561
Fund Balances - Beginning of Year	<u>-0-</u>
Fund Balances - End of Year (Statement 5)	\$ <u><u>2,316,561</u></u>

See Notes to Financial Statements, pages 23 thru 28

FINANCIAL REPORT OF SAN DIEGO COUNTY

CAPITAL PROJECT FUND
STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

			STATEMENT 5B
	BUDGET*	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Revenue from Use of Money and Property		\$ 532,240	532,240
Other Revenue		<u>4,200</u>	<u>4,200</u>
Total Revenue		<u>536,440</u>	<u>536,440</u>
Expenditures:			
Budgetary Expenditures:			
General		<u>(980,282)</u>	<u>980,282</u>
Interfund Transfer Budgeted as an Expenditure		5,440,700	(5,440,700)
Ending Encumbrances		<u>(799,838)</u>	<u>799,838</u>
Total Expenditure		<u>3,660,579</u>	<u>(3,660,579)</u>
Excess of Revenue over (under) Expenditures		(3,124,138)	(3,124,138)
Other Financing Sources			
Operating Transfer in		<u>5,440,700</u>	<u>5,440,700</u>
Excess of Revenues over (under) Expenditures and Other Financing Sources		2,316,561	2,316,561
Fund Balances - Beginning of Year		<u>-0-</u>	<u>-0-</u>
Fund Balances - End of Year (Statement 5)		\$ <u>2,316,561</u>	<u>2,316,561</u>
*Budgeted Expenditures equaled Budgeted Amount of Transfer			

See Notes to Financial Statements, pages 23 thru 28

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR SERVICES FURNISHED TO OTHER COUNTY DEPARTMENTS AND ARE FINANCED PRIMARILY BY THESE SERVICE CHARGES. BECAUSE THEY ARE EXEMPT FROM BUDGETARY CONTROL, THEY ARE FREE TO EMPLOY COMMERCIAL ACCOUNTING TECHNIQUES, AND ARE OFTEN USED IN SITUATIONS WHERE A MORE ACCURATE DETERMINATION OF OPERATING RESULTS ARE DESIRED.

FINANCIAL REPORT OF SAN DIEGO COUNTY

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1980

	ROAD EQUIPMENT	PURCHASING	COMMUNICATIONS EQUIPMENT	PETTY CASH AND CASH DIFFERENCE	DISTRICTS DEVELOPMENT
ASSETS					
Cash with County Treasurer	\$ 3,317,436	71,651	64,935		54,120
Collections in Transit					
Imprest Cash		101,000		69,970	
Due from Other Funds (Statement 11)	180,379	150,212			880
Accounts Receivable	106,625	9,304			
Inventory of Equipment, Material and Supplies, at cost	813,221	791,686			
Due from Other Funds - Loans					250,000
Equipment, Net of Allowance for Depreciation of \$3,837,381 (\$3,675,104 in 1979)	<u>3,048,136</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>7,465,798</u>	<u>1,123,854</u>	<u>64,935</u>	<u>69,970</u>	<u>305,000</u>
LIABILITIES AND EQUITIES					
Liabilities:					
Accounts Payable	\$ 158,795	209,012			
Due to Other Funds (Statement 11)	53,676	3,290			
Due to Other Funds - Loans	<u> </u>	<u> </u>	<u> </u>	<u> </u>	250,000
Total Liabilities	<u>212,471</u>	<u>212,302</u>	<u> </u>	<u> </u>	<u>250,000</u>
Fund Equity:					
Retained Earnings (Statement 6A)	738,708	140,451	64,935		
Fund Balances:					
Reserve for Replacement of Equipment	1,683,406				
Contributed Capital (Statement 6C)	<u>4,831,212</u>	<u>771,100</u>	<u> </u>	<u>69,970</u>	<u>55,000</u>
Total Fund Equity	<u>7,253,326</u>	<u>911,551</u>	<u>64,935</u>	<u>69,970</u>	<u>55,000</u>
Total Liabilities and Fund Equity	\$ <u>7,465,798</u>	<u>1,123,854</u>	<u>64,935</u>	<u>69,970</u>	<u>305,000</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1980

STATEMENT 6

COUNTY SERVICE AREA	ADULT INSTITUTIONS	JAIL STORES	EDGEMOOR GIFT SHOP	TOTALS	
				1980	1979
109,725	29,839	37,269	4,301	3,689,278	2,889,217
		3,525		3,525	3,686
953		20		170,970	171,395
		16,108		332,445	607,308
	27,434	36,910	3,211	132,037	316,627
103,732				1,672,463	1,428,421
				353,732	427,455
				3,048,136	2,688,309
<u>214,410</u>	<u>57,273</u>	<u>93,836</u>	<u>7,512</u>	<u>9,402,590</u>	<u>8,532,421</u>
23,410	8,114	48,428	1,516	425,867	520,775
	4,158			84,534	53,731
				250,000	295,000
<u>23,410</u>	<u>12,273</u>	<u>48,428</u>	<u>1,516</u>	<u>760,402</u>	<u>869,507</u>
		30,407	1,996	976,499	1,174,481
				1,683,406	744,108
<u>191,000</u>	<u>45,000</u>	<u>15,000</u>	<u>4,000</u>	<u>5,982,282</u>	<u>5,744,324</u>
<u>191,000</u>	<u>45,000</u>	<u>45,407</u>	<u>5,996</u>	<u>8,642,187</u>	<u>7,662,914</u>
<u>214,410</u>	<u>57,273</u>	<u>93,836</u>	<u>7,512</u>	<u>9,402,590</u>	<u>8,532,421</u>
				(Statement 1A)	

FINANCIAL REPORT OF SAN DIEGO COUNTY

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1980

	ROAD EQUIPMENT	PURCHASING
Operating Revenues:		
Charges for Services	<u>\$3,923,834</u>	<u>4,907,666</u>
Operating Expenses:		
Cost of Materials	522,403	4,225,171
Maintenance of Shop and Equipment	1,754,561	
Fuel	800,779	
Depreciation	413,916	
General Expense	<u>265,559</u>	<u>539,153</u>
Total Operating Expenses	<u>3,757,221</u>	<u>4,764,323</u>
Operating Income	166,613	143,342
Non Operating Revenues:		
Other Revenues - Principally Interest	<u>472,953</u>	<u> </u>
Income before Operating Transfers (Statement 6B)	639,566	143,342
Operating Transfers In (Out)	(939,298)*	<u> </u>
Net Income (Loss)	(299,731)	143,342
Retained Earnings - Beginning Balance	<u>1,038,439</u>	(<u>2,890</u>)
Retained Earnings - Ending Balance (Statement 6)	<u>\$ 738,708</u>	<u>140,451</u>

* Transfer to Reserve for Replacement of Equipment

See Notes to Financial Statements, pages 23 thru 28

FINANCIAL REPORT OF SAN DIEGO COUNTY

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1980

STATEMENT 6A

COMMUNICATIONS EQUIPMENT	ADULT INSTITUTIONS	JAIL STORES	EDGEMOOR GIFT SHOP	TOTALS	
				<u>1980</u>	<u>1979</u>
<u>-0-</u>	<u>80,393</u>	<u>395,484</u>	<u>8,648</u>	<u>9,316,027</u>	<u>8,761,837</u>
	73,569	295,055	8,313	5,124,512	4,544,482
				1,754,561	1,638,295
				800,779	432,853
				413,916	574,311
	<u>2,666</u>	<u>70,022</u>		<u>877,401</u>	<u>635,674</u>
<u>-0-</u>	<u>76,235</u>	<u>365,077</u>	<u>8,313</u>	<u>8,971,171</u>	<u>7,825,616</u>
<u>-0-</u>	<u>4,158</u>	<u>30,407</u>	<u>335</u>	<u>344,856</u>	<u>936,221</u>
				<u>472,953</u>	<u>235,139</u>
<u>-0-</u>	<u>4,158</u>	<u>30,407</u>	<u>335</u>	<u>817,809</u>	<u>1,171,360</u>
	(<u>4,158</u>)	(<u>72,335</u>)		(<u>1,015,791</u>)	(<u>731,653</u>)
<u>-0-</u>	<u>-0-</u>	(<u>41,927</u>)	<u>335</u>	(<u>197,981</u>)	<u>439,706</u>
<u>64,935</u>	<u>-0-</u>	<u>72,335</u>	<u>1,661</u>	<u>1,174,481</u>	<u>734,774</u>
<u>64,935</u>	<u>-0-</u>	<u>30,407</u>	<u>1,996</u>	<u>976,499</u>	<u>1,174,481</u>

See Notes to Financial Statements, pages 23 thru 28

FINANCIAL REPORT OF SAN DIEGO COUNTY

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1980

	ROAD EQUIPMENT	PURCHASING	PETTY CASH AND CASH DIFFERENCE	DISTRICTS DEVELOPMENT	COUNTY SERVICE AREA
Sources of Working Capital:					
Operations:					
Income before Operating Transfers	\$ 639,566	143,342			
Items not Requiring Working Capital:					
Depreciation	413,916				
Net Retirement of Fixed Assets	<u>66,531</u>				
Working Capital Provided by Operations	1,120,014	143,342			
Capital Contributions, Net	<u>58,382</u>	<u>150,000</u>	(425)		
Total Sources of Working Capital	<u>1,178,396</u>	<u>293,342</u>	(425)		
Uses of Working Capital:					
Acquisition of Equipment	840,274				
Transfers to Other Funds					
Total Uses of Working Capital	<u>840,274</u>				
Net Increase (Decrease) in Working Capital	<u>\$ 338,121</u>	<u>293,342</u>	(425)	<u>-0-</u>	<u>-0-</u>
Elements of Net Increase (Decrease) in Working Capital:					
Cash	\$ 858,606	(128,030)		880	49,420
Collections in Transit					
Imprest Cash			(425)		
Accounts Receivable, Net	(52,274)	(103,327)			
Due from Other Funds	(426,676)	150,212		880	
Due from Other Funds - Loans				(46,760)	(26,010)
Inventory Of Material and Supplies	(24,051)	263,983			
Accounts Payable	(7,155)	113,794			
Due to Other Funds	(10,326)	(3,290)			(23,410)
Due to Other Funds - Loans				<u>45,000</u>	
Net Increase (Decrease) in Working Capital	<u>\$ 338,121</u>	<u>293,342</u>	(425)	<u>-0-</u>	<u>-0-</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION Year Ended June 30, 1980

STATEMENT 6B

ADULT INSTITUTIONS	JAIL STORES	EDGEMOOR GIFT SHOP	TOTALS		
			1980	1979	
4,158	30,407	335	817,809	1,171,360	Sources of Working Capital:
			413,916	574,311	Operations:
			66,531	151,217	Income before Operating Transfers
					Items not Requiring Working Capital:
					Depreciation
					Net Retirement of Fixed Assets
4,158	30,407	335	1,298,257	1,896,888	Working Capital Provided by
15,000	15,000		237,957	577,005	Operations
19,158	45,407	335	1,536,214	2,473,894	Capital Contributions, Net
					Total Sources of Working Capital
4,158	72,335		840,274	845,189	Uses of Working Capital:
			76,493	151,754	Acquisition of Equipment
4,158	72,335		916,768	996,943	Transfers to Other Funds
					Total Uses of Working Capital
15,000	(26,927)	335	619,446	1,476,950	Net Increase (Decrease) in
					Working Capital
17,173	(2,179)	503	796,373	748,249	Elements of Net Increase (Decrease) in
	3,525		3,525		Working Capital:
	(28,987)		(425)	65,625	Cash
	20	(251)	(184,589)	(109,019)	Collections in Transit
			(275,815)	422,523	Imprest Cash
(10,791)	14,763	138	(72,770)	113,496	Accounts Receivable, Net
			244,042	(108,515)	Due from Other Funds
5,592	(17,269)	(54)	94,907	440,527	Due from Other Funds - Loans
3,026	3,197		(30,803)	29,063	Inventory of Material and Supplies
			45,000	(125,000)	Accounts Payable
					Due to Other Funds
					Due to Other Funds - Loans
15,000	(26,927)	335	619,446	1,476,950	Net Increase (Decrease) in
					Working Capital

FINANCIAL REPORT OF SAN DIEGO COUNTY

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1980

	ROAD EQUIPMENT	PURCHASING	PETTY CASH AND CASH DIFFERENCES
Beginning Balance	\$ 4,772,829	621,100	70,395
Add: Increases Authorized	58,383	150,000	13,450
Deduct: Decreases Authorized	<u> </u>	<u> </u>	<u>13,875</u>
Ending Balance (Statement 6)	\$ <u>4,831,212</u>	<u>771,100</u>	<u>69,970</u>
Source			
General Fund		771,100	67,460
Road Fund	4,831,212		1,510
Library Fund	<u> </u>	<u> </u>	<u>1,000</u>
Total	\$ <u>4,831,212</u>	<u>771,100</u>	<u>69,970</u>

See Notes to Financial Statements, pages 23 thru 28

FINANCIAL REPORT OF SAN DIEGO COUNTY

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1980

STATEMENT 6C

DISTRICT DEVELOPMENT	COUNTY SERVICE AREA	ADULT INSTITUTIONS	OTHERS	TOTAL
55,000	191,000	30,000	4,000	5,744,324
		15,000	15,000	251,833
				<u>13,875</u>
<u>55,000</u>	<u>191,000</u>	<u>45,000</u>	<u>19,000</u>	<u>5,982,282</u>
55,000	191,000	45,000	19,000	1,148,560
				4,832,722
				<u>1,000</u>
<u>55,000</u>	<u>191,000</u>	<u>45,000</u>	<u>19,000</u>	<u>5,982,282</u>

See Notes to Financial Statements, pages 23 thru 28



FINANCIAL REPORT OF SAN DIEGO COUNTY

PROPERTY TAX COLLECTION FUNDS

THESE FUNDS ARE USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF PROPERTY TAXES AND INTEREST ON BANK DEPOSITS AND ARE UNDER THE CONTROL OF ONE OR MORE COUNTY OFFICERS.

COUNTY DEPARTMENTAL FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF A SINGLE COUNTY OFFICER WHO USES THE FUND FOR VARIOUS TYPES OF DEPOSIT RECEIPTS. DISBURSEMENTS ARE MADE FROM THESE FUNDS BY THE AUDITOR AND CONTROLLER BASED ON A PROPERLY WRITTEN AUTHORIZATION FROM THE RESPONSIBLE OFFICER.

SPECIAL PURPOSE FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF VARIOUS COUNTY OFFICERS AND ARE USED TO ACCUMULATE RESOURCES FOR SPECIFIC PURPOSES, E.G. SPECIAL ASSESSMENT DISTRICT DEBT SERVICE FUNDS FOR WHICH THE COUNTY TREASURER-TAX COLLECTOR ACTS IN A TRUST CAPACITY AND THE ACCUMULATED MONIES ARE DISBURSED TO BONDHOLDERS IN PAYMENT OF BOND PRINCIPAL AND INTEREST, AND SPECIAL ASSESSMENT BONDS WHICH ARE ISSUED TO FINANCE CONTRUCTION UNDER THE 1911 AND 1913 ACTS.

EMPLOYEES' RETIREMENT SYSTEM FUND

THIS FUND IS UNDER THE CONTROL OF THE BOARD OF RETIREMENT. THE FUND ACCUMULATES CONTRIBUTIONS FROM THE COUNTY, CONTRIBUTIONS FROM EMPLOYEES, AND EARNINGS FROM THE FUND'S INVESTMENTS. DISBURSEMENTS ARE MADE FROM THE FUND FOR RETIREMENTS, DISABILITY AND DEATH BENEFITS, AND REFUNDS.

FUNDS HELD FOR SPECIAL & SCHOOL DISTRICTS

THESE FUNDS DO NOT REPRESENT FUNDS OF THE COUNTY, BUT INCLUDE MONIES BELONGING TO AGENCIES WHICH USE THE COUNTY TREASURY AS THEIR DEPOSITORY AND IN SOME CASES HAVE THE AUDITOR AND CONTROLLER AS THEIR ACCOUNTING OFFICER TO RECORD ALL TRANSACTIONS.

THESE INCLUDE SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS, SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS, JOINT POWERS AUTHORITIES, FEDERAL EMPLOYMENT TRAINING FUNDS, SPECIAL OPERATING FUNDS, AND SCHOOL DISTRICT FUNDS.

FINANCIAL REPORT OF SAN DIEGO COUNTY

AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1980

STATEMENT 7

	PROPERTY TAX COLLECTION FUNDS	COUNTY DEPARTMENTAL FUNDS	SPECIAL PURPOSE FUNDS	EMPLOYEES' RETIREMENT SYSTEM FUND	FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS	TOTALS	
						1980	1979
ASSETS							
Cash with County Treasurer	\$ 25,201,036	13,975,290	74,329,385	16,506,368	251,945,394	381,957,475	385,933,544
Cash in Banks		224,831	9,005,483		44,369,098	53,599,412	10,256,589
Collection in Transit	3,314,570	270,161	386,099		553,918	4,524,749	2,636,429
Imprest Cash		7,050	1,500			8,550	7,750
Due from Other Funds (Statement 11)	212,760	9,056	187,335	13,798	2,559,451	2,982,402	3,830,733
Due from Other Funds - Loans							10,000
Investments (Statement 12)			1,495,690	260,598,179	110,000	262,203,869	225,992,959
Total Assets	\$ 28,728,366	14,486,390	85,405,493	277,118,345	299,537,863	705,276,459	628,668,007
LIABILITIES							
Warrants Payable			57,257,494			57,257,494	51,981,506
Due to Other Funds (Statement 11)	\$ 7,091,331	1,337,314	1,435,897		2,227,113	12,091,657	23,789,588
Due to Other Funds - Loans					393,266	393,266	467,012
Tax Collections Due to Other Governmental Units	21,637,035					21,637,035	22,631,464
Agency Funds Held for Other Governmental Units					296,917,483	296,917,483	228,902,550
Trust Obligation		13,149,075	26,712,101	277,118,345		316,979,522	300,895,884
Total Liabilities	\$ 28,728,366	14,486,390	85,405,493	277,118,345	299,537,863	705,276,459	628,668,007
						(Statement 1A)	

FINANCIAL REPORT OF SAN DIEGO COUNTY

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1980

STATEMENT 7A

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Cash with County Treasurer	\$ 28,277,558	647,009,574	650,086,097	25,201,036
Collections In Transit	1,700,011	3,511,359	1,896,800	3,314,570
Due from Other Funds	<u>1,448,305</u>	<u>212,760</u>	<u>1,448,305</u>	<u>212,760</u>
Total Assets	\$ <u>31,425,875</u>	<u>650,733,694</u>	<u>653,431,203</u>	<u>28,728,366</u>
LIABILITIES				
Due to Other Funds	\$ 8,794,410	7,091,458	8,794,537	7,091,331
Tax Collections Due to Other Governmental Units	<u>22,631,464</u>	<u>624,572,348</u>	<u>625,566,778</u>	<u>21,637,035</u>
Total Liabilities	\$ <u>31,425,875</u>	<u>631,663,807</u>	<u>634,361,315</u>	<u>28,728,366</u>
COUNTY DEPARTMENTAL FUNDS				
ASSETS				
Cash with County Treasurer	\$ 14,222,330	560,991,883	561,238,922	13,975,290
Cash in Banks	144,442	12,940,203	12,859,815	224,831
Collections in Transit	347,182	270,645	347,667	270,161
Imprest Cash	7,050	4,100	4,100	7,050
Due from Other Funds	<u>268,069</u>	<u>19,138</u>	<u>278,151</u>	<u>9,056</u>
Total Assets	\$ <u>14,989,075</u>	<u>574,225,972</u>	<u>574,728,657</u>	<u>14,486,390</u>
LIABILITIES				
Due to Other Funds	\$ 1,321,231	1,198,931	1,182,848	1,337,314
Trust Obligations	<u>13,667,843</u>	<u>573,653,443</u>	<u>574,172,211</u>	<u>13,149,075</u>
Total Liabilities	\$ <u>14,989,075</u>	<u>574,852,375</u>	<u>575,355,060</u>	<u>14,486,390</u>
SPECIAL PURPOSE FUNDS				
ASSETS				
Cash with County Treasurer	\$ 76,052,004	2,522,591,263	2,524,313,882	74,329,385
Cash in Banks	9,312,220	21,225,198	21,531,935	9,005,483
Collections in Transit	515,413	388,599	517,913	386,099
Imprest Cash	700	900	100	1,500
Due from Other Funds	164,116	6,018,472	5,995,253	187,335
Investments	<u>1,625,245</u>	<u>129,555</u>	<u>129,555</u>	<u>1,495,690</u>
Total Assets	\$ <u>87,669,699</u>	<u>2,550,224,433</u>	<u>2,552,488,639</u>	<u>85,415,493</u>
LIABILITIES				
Warrants Payable	\$ 51,981,506	1,926,242,983	1,920,966,995	57,257,494
Due to Other Funds	12,134,091	2,738,790	13,436,984	1,435,897
Trust Obligations	<u>23,554,101</u>	<u>618,817,046</u>	<u>615,659,046</u>	<u>23,712,161</u>
Total Liabilities	\$ <u>87,669,699</u>	<u>2,547,798,820</u>	<u>2,550,063,025</u>	<u>85,405,493</u>
EMPLOYEES' RETIREMENT SYSTEM FUND				
ASSETS				
Cash with County Treasurer	\$ 39,326,225	275,007,618	297,827,475	16,506,368
Due from Other Funds	224,347,714	13,798	13,798	13,798
Investments	<u>224,347,714</u>	<u>278,764,080</u>	<u>242,513,615</u>	<u>260,598,179</u>
Total Assets	\$ <u>263,673,939</u>	<u>553,785,496</u>	<u>540,341,090</u>	<u>277,118,345</u>
LIABILITIES				
Trust Obligations	\$ <u>263,673,939</u>	<u>43,543,266</u>	<u>30,098,861</u>	<u>277,118,345</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1980
(Continued)

STATEMENT 7A cont'd

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS				
ASSETS				
Cash with County Treasurer	\$ 228,055,426	1,662,262,714	1,638,372,745	251,945,394
Cash in Bank	799,926	52,770,765	9,201,594	44,369,098
Collections in Transit	73,821	553,918	73,821	553,918
Due from Other Funds	1,950,242	2,593,423	1,984,213	2,559,451
Due from Other Funds - Loans	10,000	20,000	30,000	
Investments	20,000	100,000	10,000	110,000
Total Assets	\$ 230,909,417	1,718,300,821	1,649,672,375	299,537,863
LIABILITIES				
Due to Other Funds	\$ 1,539,854	2,753,236	2,065,977	2,227,113
Due to Other Funds - Loans	467,012	438,410	512,156	393,266
Agency Funds Held for Other Governmental Units	228,902,550	1,766,958,962	1,698,944,029	296,917,483
Total Liabilities	\$ 230,909,417	1,770,150,609	1,701,522,163	299,537,863
TOTAL AGENCY FUNDS				
ASSETS				
Cash with County Treasurer	\$ 385,933,544	5,667,863,054	5,671,839,123	381,957,475
Cash in Banks	10,256,589	86,936,168	43,593,345	53,599,412
Collections in Transit	2,636,429	4,724,522	2,836,202	4,524,749
Imprest Cash	7,750	5,000	4,200	8,550
Due from Other Funds	3,830,733	8,857,592	9,705,923	2,982,402
Due from Other Funds - Loans	10,000	20,000	30,000	
Investments	225,992,959	278,864,080	242,653,170	262,203,869
Total Assets	\$ 628,668,007	6,047,270,418	5,970,661,965	705,276,459
LIABILITIES				
Warrant Payable	\$ 51,981,506	1,926,242,983	1,920,966,995	57,257,494
Due to Other Funds	23,789,588	13,782,417	25,480,348	12,091,657
Due to Other Funds - Loans	467,012	438,410	512,156	393,266
Tax Collections Due to Other Governmental Units	22,631,464	624,572,348	625,566,778	21,637,035
Agency Funds Held for Other Governmental Units	228,902,550	1,766,958,962	1,698,944,029	296,917,483
Trust Obligations	300,895,885	1,236,013,758	1,219,930,120	316,979,523
Total Liabilities	\$ 628,668,007	5,568,008,879	5,491,400,426	705,276,459

(Statement 7)

FINANCIAL REPORT OF SAN DIEGO COUNTY

STATEMENT OF GENERAL FIXED ASSETS

June 30, 1980

STATEMENT 8

ASSETS

Land	\$ 54,424,176
Structures and Improvements	149,399,077
Equipment	37,931,319
Construction in Progress	<u>28,192,154</u>
Total	\$ <u>269,946,728</u>

EQUITY

General Fund	\$ 264,898,737
Special Revenue Funds:	
Road	3,418,734
Fish and Game Propagation	24,245
County Library	<u>1,605,011</u>
Total (Statement 1A)	\$ <u>269,946,728</u>

See Notes to Financial Statements, pages 23 thru 28

FINANCIAL REPORT OF SAN DIEGO COUNTY

STATEMENT OF LONG TERM DEBT PAYABLE
June 30, 1980

	INTEREST RATES	DATE OF		FISCAL YEAR	PRINCIPAL PAYMENTS
		ISSUE	MATURITY		
General Obligation Bonds:					
Hospital Bonds					
1958 B	3.375; 3.25	6/15/61	6/15/81	1981	\$ <u>540,000</u>
Capitalized Long Term Leases:					
Lessor					
County Employees' Retirement Board	4.25 to 8.00	9/01/55	12/31/91	1981	513,814
				1982	512,415
				1983	494,822
				1984	508,676
				1985	473,276
				1986-1990	792,931
				1991-1992	47,122
Joint Powers Authorities	5.50 to 9.50	7/15/68	7/15/07	1981	445,000
				1982	480,000
				1983	515,000
				1984	1,155,000
				1985	1,255,000
				1986-1990	8,090,000
				1991-1995	12,105,000
				1996-2000	18,385,000
				2001-2005	26,045,000
				2006-2008	16,160,000
Redevelopment Agency	6.00 to 8.00	7/10/79	1/01/07	1981	-0-
				1982	-0-
				1983	780,000
				1984	830,000
				1985	900,000
				1986-1990	5,550,000
				1991-1995	7,870,000
				1996-2000	11,160,000
				2001-2005	15,840,000
				2006-2007	8,070,000
Private Party	5.00 to 8.00	11/05/73	11/05/88	1981	393,797
				1982	420,913
				1983	449,886
				1984	271,371
				1985	183,241
				1986-1989	<u>891,761</u>
Sub-Total					<u>141,589,025</u>
Total Bonds and Capitalized Leases					\$ <u>142,129,025</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

STATEMENT OF LONG TERM DEBT PAYABLE
June 30, 1980

STATEMENT 9

AUTHORIZED	DEBT		OUTSTANDING	
	ISSUED	RETIRED		
				General Obligation Bonds:
				Hospital Bonds
\$ <u>7,500,000</u>	<u>7,500,000</u>	<u>6,960,000</u>	<u>540,000</u>	1958 B
				Capitalized Long Term Leases:
				Lessor
9,622,173	9,622,173	6,279,117	3,343,056	County Employees' Retirement Board
85,200,000	85,200,000	565,000	84,635,000	Joint Powers Authorities
51,000,000	51,000,000		51,000,000	Redevelopment Agency
5,645,384	5,645,384	3,034,415	2,610,969	Private Party
<u>151,467,557</u>	<u>151,467,557</u>	<u>9,878,532</u>	<u>141,589,025</u>	Sub-Total
\$ <u>158,967,557</u>	<u>158,967,557</u>	<u>16,838,532</u>	<u>142,129,025</u>	Total Bonds and Capitalized Leases
			<u>21,800,000</u>	Accrued Pension Contributions
			<u>\$ 163,929,025</u>	Total Long Term Debt
			(Statement 1A)	

GENERAL, SPECIAL REVENUE, DEBT SERVICE,
CAPITAL PROJECT, AND INTERNAL SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1980

STATEMENT 10

	CASH WITH COUNTY TREASURER			
	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
General Fund	\$ 33,390,714	573,000,215	595,818,012	10,572,917
Special Revenue Funds:				
Road Fund	8,496,903	32,932,500	35,738,541	5,690,862
Deferred Compensation Investment Fund	1,895,329	1,155,955	131,571	2,919,714
Survey Monument Preservation	140,858	135,936	67,216	209,578
Grazing Land Fund	33,320	9,869	14,813	28,375
Local Transportation Fund	15,767,705	24,593,888	31,459,010	8,902,582
Fish and Game Propagation Fund	26,852	12,326	5,066	34,112
Livestock Indemnity Fund	25			25
County Library Fund	960,996	5,005,113	5,274,650	691,459
Special Aviation Fund	155,829	64,237	80,216	139,850
Park Land Dedication Fund	5,866,911	1,745,889	1,346,638	6,266,162
Federal Revenue Sharing Fund	4,357,003	17,437,264	20,679,142	1,115,125
Debt Service Fund	736,161	55,439,907	55,433,656	742,411
Capital Project - Accumulated Capital Outlay	-0-	5,872,312	3,257,852	2,614,459
Internal Service Fund	<u>2,889,217</u>	<u>11,105,465</u>	<u>10,305,405</u>	<u>3,689,278</u>
Total	\$ <u>74,717,829</u>	<u>728,510,883</u>	<u>759,611,795</u>	<u>43,616,916</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

ALL FUNDS
STATEMENT OF INTERFUND ACCOUNTS
June 30, 1980

STATEMENT 11

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
General Fund:		
Road Fund	\$ 311,175	603,838
Deferred Compensation Fund	1,075	
County Library Fund	18,567	35,662
Special Aviation Fund	2,200	
Park Land Dedication Fund	519,836	90,420
Federal Revenue Sharing Fund	3,296,249	222,435
Debt Service Fund - Revenue Notes	1,929,541	
Capital Project Fund	404,045	175
Internal Service Funds	9,169	169,931
Property Tax Collection Funds	3,081,028	42,028
County Departmental Funds	1,251,828	7,216
Special Purpose Funds	1,258,131	134,014
Retirement Fund		13,798
Funds held for Special and School Districts	1,473,066	416,295
Total General Fund (Statement 2)	13,555,917	1,735,816
Special Revenue Funds:		
Road Fund:		
General Fund	603,838	311,175
Special Aviation Fund	6,563	
Internal Service Funds	47,752	16,029
Property Tax Collection Funds	218,145	
County Departmental Funds	57,329	
Funds held for Special and School Districts	174,905	
Deferred Compensation Fund:		
General Fund		1,075
Property Tax Collection Funds	123,830	
Local Transportation Fund:		
Property Tax Collection Funds	319,208	
Grazing Land Fund:		
Property Tax Collection Funds	1,244	
Fish and Game Propagation Fund:		
County Departmental Funds	995	
County Library Fund:		
General Fund	35,662	18,568
Property Tax Collection Funds	20,363	40,043
Funds held for Special and School Districts	1,606	
Special Aviation Fund:		
General Fund		2,200
Road Fund		6,563
Property Tax Collection Funds	5,202	
Park Land Dedication Fund:		
General Fund	90,420	519,836
Property Tax Collection Funds	288,062	
Special Purpose Funds		10,771
Federal Revenue Sharing Fund:		
General Fund	222,435	3,296,249
Property Tax Collection Funds	94,635	
Funds held for Special and School Districts	22,140	
Total Special Revenue Funds (Statement 3)	2,334,344	4,222,513
Debt Service Fund:		
Revenue Notes:		
General Fund		1,929,541
General Obligation Bonds Fund		11,103
Property Tax Collection Funds	1,198,472	
General Obligation Bonds:		
Revenue Notes Fund	11,103	
Property Tax Collection Funds		20,105
Total Debt Service Funds (Statement 4)	1,209,575	1,960,750

Continued on Page 76

ALL FUNDS
STATEMENT OF INTERFUND ACCOUNTS
June 30, 1980
(Continued)

STATEMENT 11 cont'd

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
Capital Project:		
General Fund	175	404,045
Property Tax Collection Funds	<u>84,457</u>	
Total Capital Project (Statement 5)	<u>84,632</u>	<u>404,045</u>
Internal Service Funds:		
General Fund	169,931	9,169
Road Fund	16,029	47,752
Internal Service Funds	45	45
Property Tax Collection Funds	144,606	
Special Purpose Funds		4,158
Funds Held for Special and School Districts	<u>1,833</u>	<u>23,410</u>
Total Internal Service Fund (Statement 6)	<u>332,445</u>	<u>84,534</u>
Agency Funds:		
Property Tax Collection Funds:		
General Fund	42,028	3,081,028
Road Fund		218,145
Deferred Compensation Fund		123,830
Grazing Land Fund		1,244
Local Transportation Fund		319,208
County Library Fund	40,043	20,363
Special Aviation Fund		5,202
Park Land Dedication Fund		288,062
Federal Revenue Sharing Fund		94,635
Debt Service Funds:		
Revenue Notes		1,198,472
General Obligation Bonds	20,105	
Capital Project Fund		84,457
Internal Service Funds		144,606
Property Tax Collection Funds	110,048	110,048
County Departmental Funds	534	
Funds held for Special and School Districts		1,402,024
County Departmental Funds:		
General Fund	7,216	1,251,828
Road Fund		57,329
Fish and Game Propagation Fund		995
Property Tax Collection Funds		534
County Departmental Funds	1,450	1,450
Special Purpose Funds	245	1,000
Fund held for Special and School Districts	145	24,176
Special Purpose Funds:		
General Fund	134,014	1,258,131
Park Land Dedication Fund	10,771	
Internal Service Funds	4,158	
County Departmental Funds	1,000	245
Special Purpose Funds	12,957	12,957
Funds held for Special and School Districts	24,434	164,563
Retirement Fund:		
General Fund	13,798	
Funds held for Special and School Districts		
General Fund	416,295	1,473,066
Road Fund		174,905
County Library Fund		1,606
Federal Revenue Sharing Fund		22,140
Internal Service Funds	23,410	1,833
Property Tax Collection Funds	1,402,024	
County Departmental Funds	24,176	145
Special Purpose Funds	164,563	24,434
Funds held for Special and School Districts	<u>528,981</u>	<u>528,981</u>
Total Agency Funds (Statement 7)	<u>2,982,402</u>	<u>12,091,657</u>
Total Interfund Accounts (Statement 1A)	<u>\$ 20,499,318</u>	<u>20,499,318</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

AGENCY FUNDS
STATEMENT OF INVESTMENTS
June 30, 1980

STATEMENT 12

	INTEREST RATES	MATURITY DATES	PAR VALUE	COST OR AMORTIZED COST	MARKET VALUE
Special Purpose Funds:					
Municipal Bonds	2.6 - 4.25	1981 - 1985	\$ 12,000	11,941	12,000
Utility Bonds	3.0 - 8.75	1980 - 2012	455,000	448,959	376,680
Corporate Bonds	4.25 - 9.6	1986 - 2005	415,000	414,986	356,856
Railroad Bonds	4.5 - 7.750	1991 - 1992	250,000	250,000	199,000
U. S. Government Bonds	7.25	1984	100,000	100,000	93,563
State Government Bonds	3.75	1987	5,000	5,049	5,000
Foreign Government Bonds	3.375 - 9.875	1981 - 2000	<u>265,000</u>	<u>264,752</u>	<u>241,382</u>
Total			<u>1,502,000</u>	<u>1,495,690</u>	<u>1,284,482</u>
Employees' Retirement Fund:					
Utility Bonds	4.43 - 11.48	1982 - 2007	129,784,000	116,442,247	97,997,395
Corporate Bonds	4.7 - 13.9	1982 - 2010	97,118,602	87,112,287	84,064,179
Railroad Bonds	3.16 - 10.196	1980 - 2001	1,206,667	1,088,598	878,990
U. S. Government Bonds	9.0 - 12.294	1988 - 2010	44,326,008	39,750,849	40,339,445
Foreign Government Bonds	4.625 - 11.76	1984 - 2007	14,337,000	12,861,142	12,651,769
Real Property Leases Receivable	4.25 - 8.00	1980 - 1991	<u>9,622,173</u>	<u>3,343,055</u>	<u>3,343,055</u>
Total			<u>296,394,450</u>	<u>260,598,179</u>	<u>239,274,834</u>
Funds Held for School Districts:					
Corporate Bonds	8.20	1988	10,000	10,000	8,300
State Government Bonds	3.50	1994	<u>100,000</u>	<u>100,000</u>	<u>87,312</u>
Total			<u>110,000</u>	<u>110,000</u>	<u>95,612</u>
Total			\$ <u>298,006,450</u>	<u>262,203,869</u> (Statement 7)	<u>240,654,930</u>

STATEMENT OF TAXES RECEIVABLE
June 30, 1980STATEMENT 13

TAXES	TOTAL	FUNDS			
		GENERAL	SPECIAL REVENUE	DEBT SERVICE	
Secured:					
1979/80 Fiscal Year Levy	\$ 2,368,063	2,291,042	55,637	21,384	
Prior Fiscal Years' Levies	2,040,792	1,974,909	47,053	18,830	
Unsecured:					
1979/80 Fiscal Year Levy	453,495	448,172	3,802	1,521	
Prior Fiscal Years' Levies	<u>91,129</u>	<u>89,549</u>	<u>1,137</u>	<u>443</u>	
Total Taxes Receivable	<u>4,953,479</u>	<u>4,803,672</u>	<u>107,629</u>	<u>42,178</u>	
Less Deferred Revenues					
Applicable to Taxes Receivable	<u>3,003,216</u>	<u>2,915,544</u>	<u>62,981</u>	<u>24,691</u>	
Taxes Receivable, Net	\$ <u><u>1,950,263</u></u>	<u><u>1,888,128</u></u>	<u><u>44,648</u></u>	<u><u>17,487</u></u>	
		(Statement 2)	(Statement 3)	(Statement 4)	

SCHEDULE OF
CASH IN COUNTY TREASURY
June 30, 1980

STATEMENT 14

Bank Deposits	TOTAL	GENERAL		SPECIFIC TIME DEPOSITS*
		DEMAND DEPOSITS	TIME DEPOSITS	
United California Bank	\$ 18,325,390	4,523,750	13,681,640	120,000
Bank of America - Bonds and Coupons	452,370	452,370		
Allstate Savings & Loan	100,000		100,000	
Bank of Commerce	200,000		200,000	
Barclays	2,000,000		2,000,000	
California Coastal Bank	100,000		100,000	
Central Federal Savings & Loan	100,000		100,000	
City National Bank	9,000,000		9,000,000	
Crocker Bank	1,000,000		1,000,000	
First National Bank San Diego	1,000,000		1,000,000	
Glendale Federal	100,000		100,000	
Great Western Savings & Loan	1,600,000		1,600,000	
Grossmont Bank	3,900,000		3,900,000	
Home Federal Savings & Loan	600,000		600,000	
Imperial Bank	8,000,000		8,000,000	
Imperial Savings & Loan	100,000		100,000	
Japan California Bank	4,500,000		4,500,000	
Lloyds of California	1,000,000		1,000,000	
Mexican American Bank	700,000		700,000	
North County Bank	1,000,000		1,000,000	
Peninsula Bank	1,200,000		1,200,000	
Rancho Santa Fe Savings & Loan	100,000		100,000	
San Diego Federal Savings & Loan	100,000		100,000	
Santa Fe Savings & Loan	700,000		700,000	
Southwest Bank of Fallbrook	500,000		500,000	
Sumitomo Bank of California	8,200,000		8,200,000	
Union Bank	10,000,000		10,000,000	
Travelers Insurance Company	8,710			8,710
Total	74,586,471	4,976,121	69,481,640	128,710
Cash in Office	154,901			
Cash in Short Term Securities	350,833,019			
Total (Statement 1A)	\$ 425,574,392			

*Specific Time Deposits are held for
Louis A Stelzer Trust Endowment Fund and
Deferred Compensation Investment Fund

FINANCIAL REPORT OF SAN DIEGO COUNTY

SCHEDULE OF INSURANCE
June 30, 1980STATEMENT 15

TYPE OF COVERAGE	AMOUNT OF COVERAGE
Aircraft Liability - Fixed Wing	\$ 200,000/10,000,000
Airport Premises Liability	10,000,000
Air Travel Accident	100,000/500,000
Automobile Fire and Theft	6,700,000
Blanket Fire Insurance Policy	179,278,000
Fire Policy, Electronic Data Processing, 1600 Pacific Highway	2,109,876
Foster Home Liability	500,000
Hangerkeeper Liability	1,000,000
Helicopter Liability	10,000,000
Mexican Vehicle Policy (1)	80,000
Money and Securities - Broad Form (food stamps)	5,000,000
Money and Securities - Broad Policy, Loss Outside/Inside Premises	10,000/170,000
Non-owned Aircraft Liability	1,000,000
Official and Faithful Performance Bonds:	100,000/400,000
County is Self-Insured for Public Liability, Medical Malpractice, Errors and Omissions, False Arrest, Forgery Bond, Automobile, Road Design and Workers' Compensation. Steam Boiler and Unfired Pressure Vessels. (2)	
(1) This policy is for owned and non-owned vehicles in Mexico for third party property damage, bodily injury and medical expense.	
(2) A \$1,100,000 General Fund Reserve was established specifically to handle payment of large, unpredictable tort liability claims which may result from our uninsured status. This reserve will be increased by \$100,000 each year until the amount of \$2,000,000 is achieved.	

SCHEDULE OF
 SOURCE OF FUNDS EXPENDED FOR PUBLIC ASSISTANCE
 Year Ended June 30, 1980
 (Pursuant to Sec. 10808 - Welfare & Institutions Code)

STATEMENT 16

ACTIVITY	SOURCE				TOTAL EXPENDITURES & ENCUMBRANCES
	STATE AID	FEDERAL AID	PROPERTY TAXES	COUNTY OTHER REVENUE (1)	
Public Welfare	\$ 89,019,256	97,636,811	12,588,643	828,273	200,072,985
Hospital Care	98,906	88,353	3,103,329	5,452,911	8,743,501
Total	\$ 89,118,162	97,725,165	15,691,972	6,281,185	208,816,486
Percentage of Cost	42.7	46.8	7.5	3.0	100.0

¹Includes charges for Current Service and Aid Repayment.

COMPARISON OF REVENUES BY SOURCE
COUNTY GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS
IN THOUSANDS OF DOLLARS
Fiscal Years 1970-1971 through 1979-1980

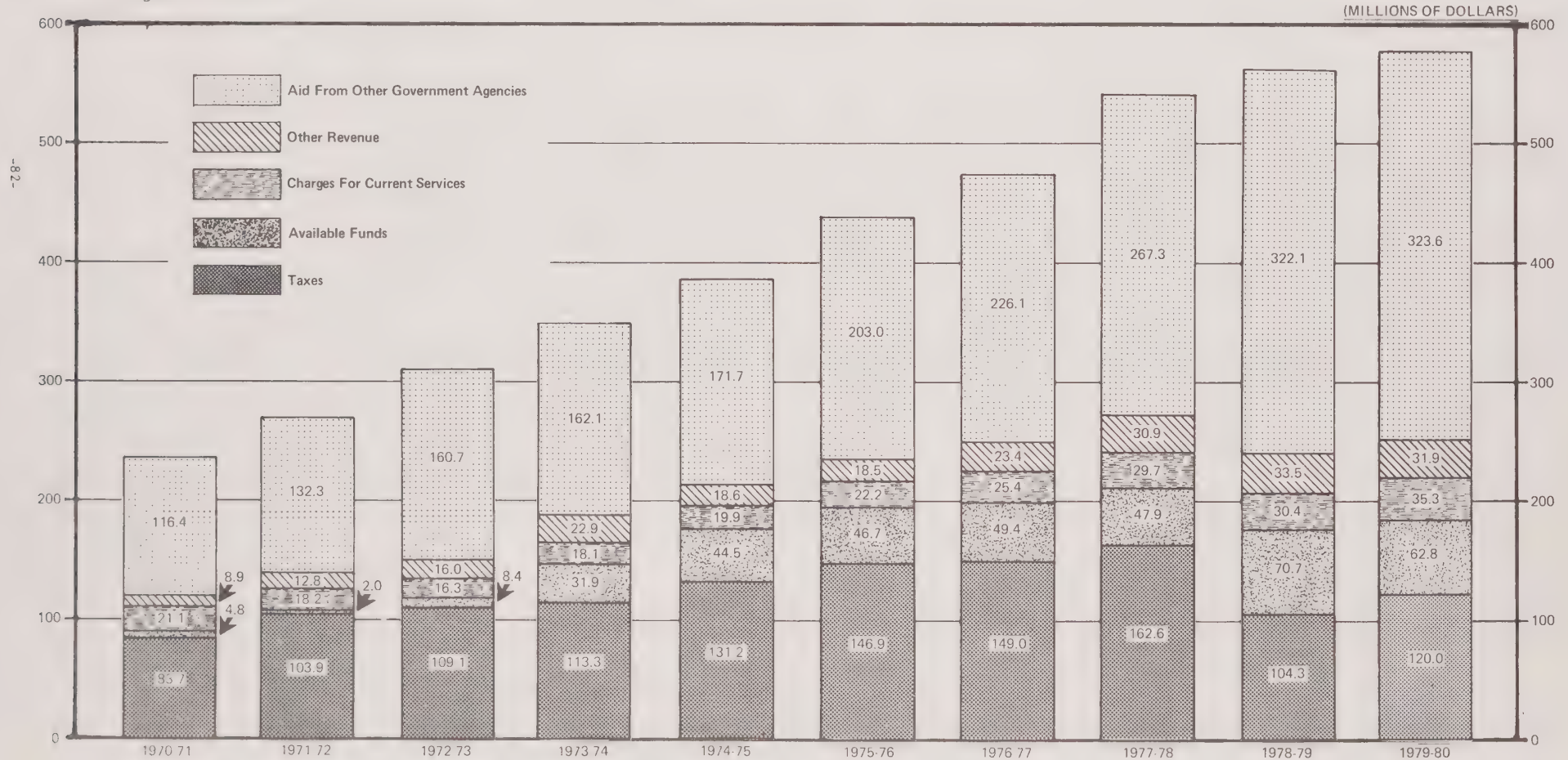
STATEMENT 17

	1970-71		1971-72		1972-73		1973-74		1974-75		1975-76		1976-77		1977-78		1978-79		1979-80	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes	\$ 83,702	35.6	103,908	38.6	109,063	35.1	113,282	32.5	131,179	34.0	146,911	33.6	149,040	31.5	162,608	30.2	104,315	18.6	120,061	20.9
Licenses, Permits, and Franchises*	1,729	.7	2,516	.9	3,417	1.1	3,598	1.0	3,539	.9	4,864	1.1	7,065	1.5	7,680	1.4	6,511	1.2	7,000	1.2
Fines, Forfeitures and Penalties	2,943	1.3	3,197	1.2	2,922	1.0	2,991	.9	3,663	.9	3,969	.9	4,479	.9	4,915	.9	5,620	1.0	5,506	1.0
Revenue from the Use of																				
Money and Property	3,201	1.4	3,589	1.3	5,871	1.9	10,472	3.0	9,186	2.4	7,929	1.8	8,527	1.8	10,287	1.9	16,329	2.9	16,299	2.8
Aid from Other Governmental																				
Agencies	116,351	49.5	132,342	49.2	160,668	51.7	162,044	46.5	171,682	44.5	202,980	46.4	226,117	47.8	267,332	49.7	322,128	57.4	323,577	56.4
Charges for Current Services	21,121	9.0	18,161	6.7	16,323	5.3	18,128	5.2	19,908	5.2	22,195	5.1	25,398	5.4	29,752	5.5	30,419	5.4	35,337	6.2
Other Revenue	1,022	.4	3,467	1.3	3,826	1.2	5,880	1.7	2,257	.6	1,782	.4	3,352	.7	7,987	1.5	5,029	.9	3,077	.5
Fund Balance Available from																				
Prior Years	4,811	2.1	2,035	.8	8,424	2.7	31,939	9.2	44,548	11.5	46,696	10.7	49,362	10.4	47,883**	8.9	70,708	12.6	62,772	11.0
Total	\$ 234,880	100.0	269,215	100.0	310,514	100.0	348,334	100.0	385,962	100.0	437,326	100.0	473,340	100.0	538,444	100.0	561,059	100.0	573,629	100.0

*Franchises were included with the Taxes through 1975-76

**Local Transportation Fund Prior Year Fund Balance of \$17,540 has not been included.

-Red Figure

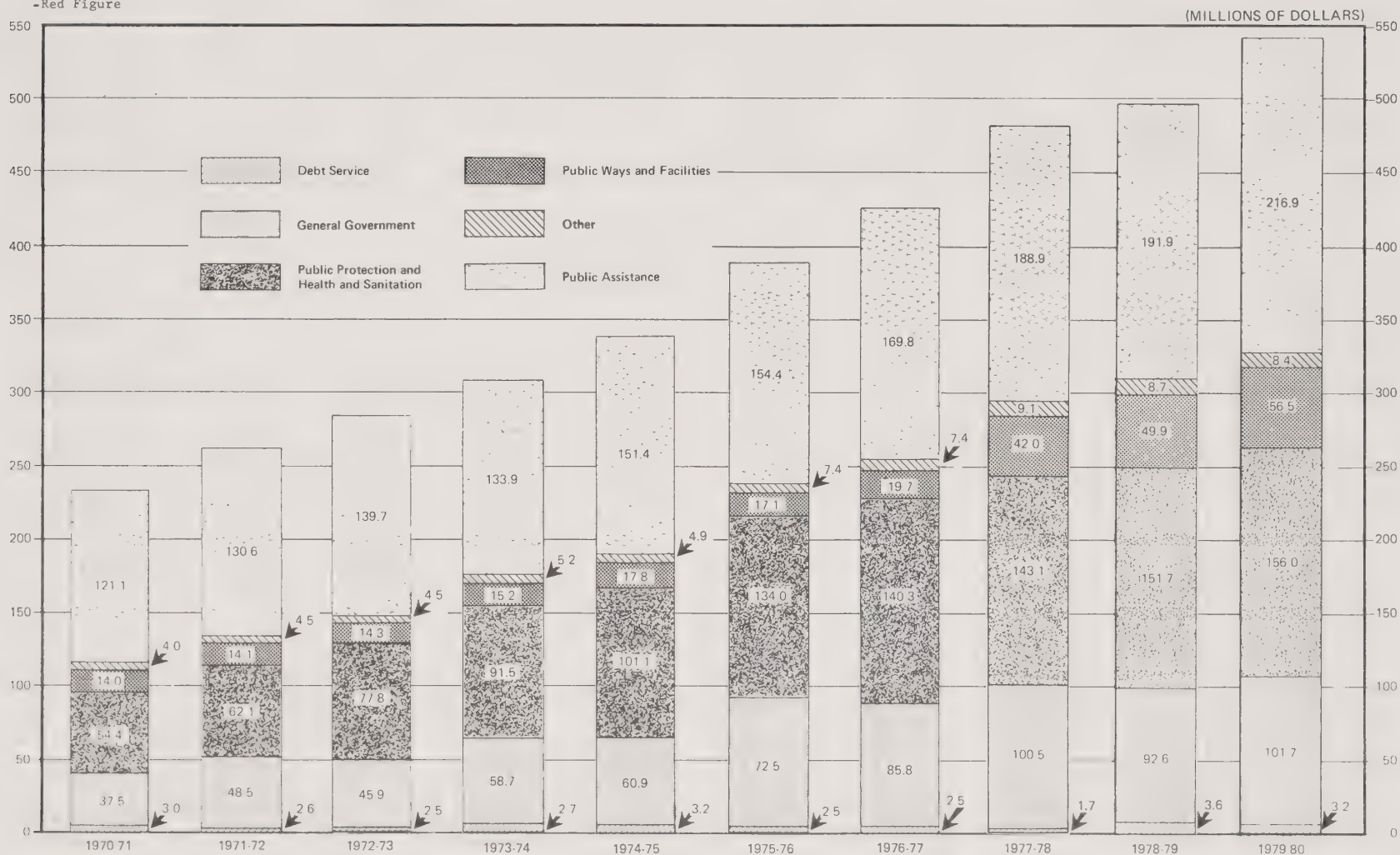


COMPARISON OF EXPENDITURES AND ENCUMBRANCES
COUNTY GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS
IN THOUSANDS OF DOLLARS
Fiscal Years 1970-71 through 1979-80

STATEMENT 18

FUNCTION	1970-71		1971-72		1972-73		1973-74		1974-75		1975-76		1976-77		1977-78		1978-79		1979-80	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
General Government	\$ 37,486	16.0	48,484	18.5	45,932	16.1	58,720	19.1	60,938	18.0	72,514	18.7	85,858	20.2	100,523	20.7	92,642	18.6	101,736	18.7
Public Protection	39,817	17.0	44,738	17.0	56,263	19.8	66,357	21.6	76,782	22.6	82,139	21.1	86,425	20.3	90,520	18.6	95,602	19.2	103,499	19.1
Public Ways and Facilities	13,962	6.0	14,156	5.4	14,250	5.0	15,226	5.0	17,761	5.2	17,092	4.4	19,678	4.6	41,977	8.7	49,858	10.0	56,480	10.4
Health and Sanitation	14,617	6.2	17,398	6.6	21,551	7.6	25,123	8.2	24,284	7.2	51,906	13.4	53,924	12.7	52,603	10.8	56,109	11.2	52,515	9.7
Public Assistance	121,127	51.8	130,585	49.8	139,668	49.0	133,855	43.6	151,425	44.6	154,433	39.8	169,744	39.9	188,868	38.9	191,871	38.5	216,888	40.0
Education	1,932	.8	2,305	.9	2,747	1.0	2,827	.9	2,614	.8	3,521	.9	4,240	1.0	4,158	.9	3,454	.7	3,631	.6
Recreation and Cultural Services	2,036	.9	2,199	.8	1,739	.6	2,394	.8	2,287	.7	3,840	1.0	3,138	.7	4,946	1.0	5,266	1.1	4,790	.9
Public Service Enterprises	-9		-21		93		-25													
Debt Service	2,994	1.3	2,584	1.0	2,461	.9	2,683	.8	3,179	.9	2,517	.7	2,490	.6	1,707	.4	3,646	.7	3,205	.6
Total	\$ 233,962	100.0	262,428	100.0	284,704	100.0	307,160	100.0	339,270	100.0	387,962	100.0	425,497	100.0	485,302	100.0	498,448	100.0	542,744	100.0

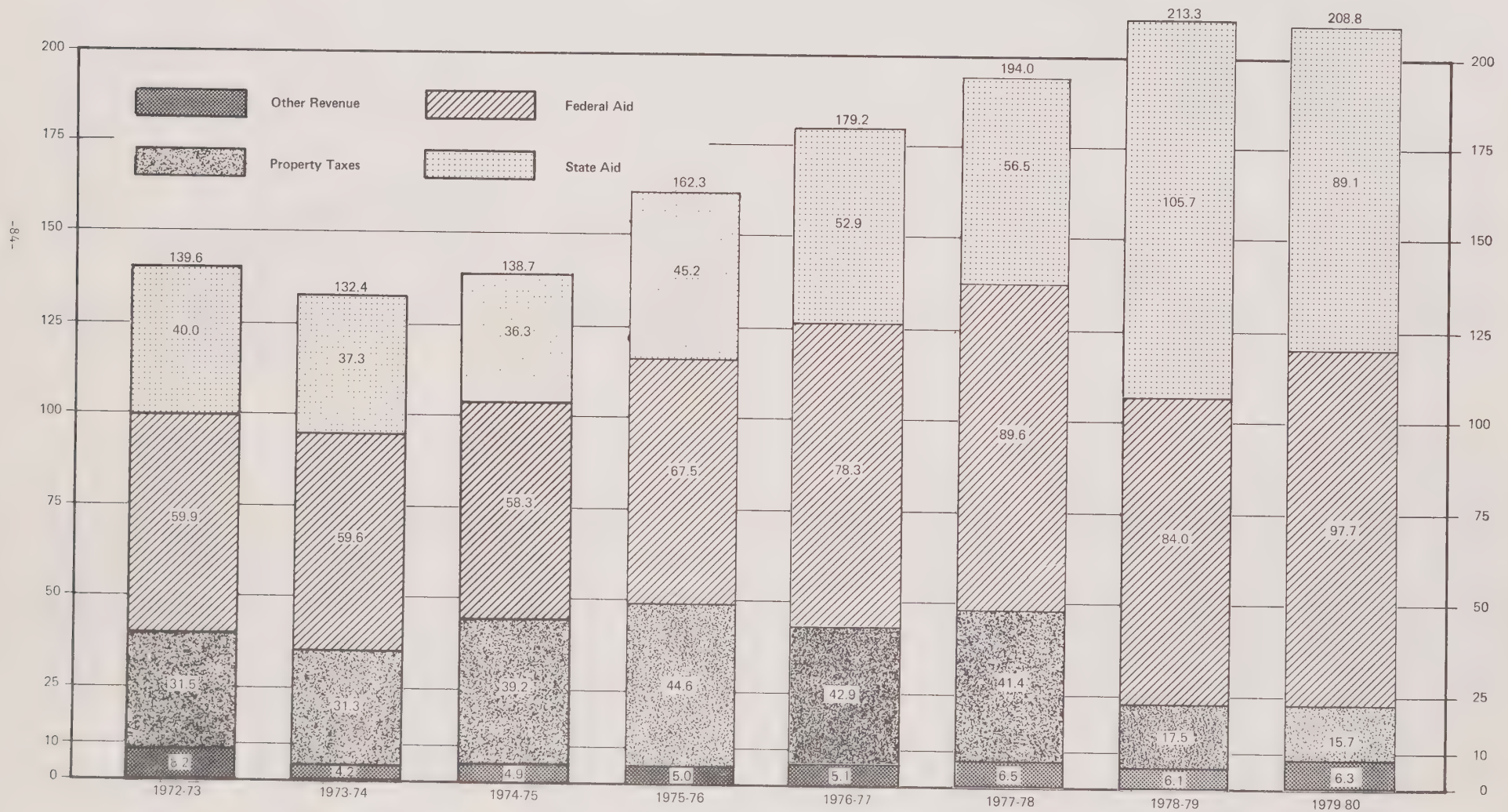
-Red Figure



COMPARISON OF SOURCE OF FUNDS
EXPENDED FOR PUBLIC ASSISTANCE IN MILLIONS OF DOLLARS
Fiscal Years 1972-1973 through 1979-1980

STATEMENT 19

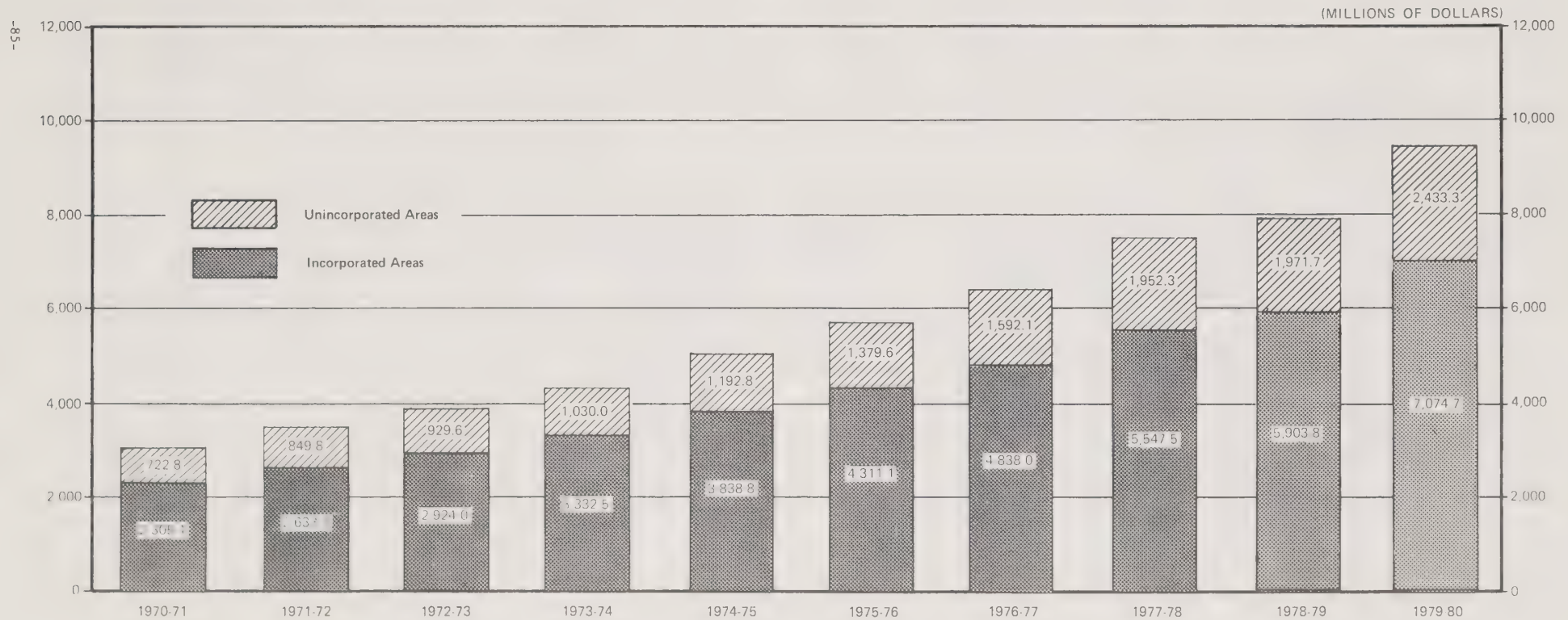
SOURCE OF FUNDS EXPENDED	1972-73		1973-74		1974-75		1975-76		1976-77		1977-78		1978-79		1979-80	
	DOLLAR AMOUNT	% OF TOTAL	DOLLAR AMOUNT	% OF TOTAL	DOLLAR AMOUNT	% OF TOTAL	DOLLAR AMOUNT	% OF TOTAL	DOLLAR AMOUNT	% OF TOTAL	DOLLAR AMOUNT	% OF TOTAL	DOLLAR AMOUNT	% OF TOTAL	DOLLAR AMOUNT	% OF TOTAL
State Aid	40.0	28.7	37.3	28.1	36.3	26.2	45.2	27.9	52.9	29.5	56.5	29.1	105.7	49.5	89.1	42.7
Federal Aid	59.9	42.9	59.6	45.0	58.3	42.0	67.5	41.6	78.3	43.7	89.6	46.2	84.0	39.4	97.7	46.8
Property Taxes	31.5	22.6	31.3	24.0	39.2	28.3	44.6	27.5	42.9	24.0	41.4	21.3	17.5	8.2	15.7	7.5
Other Revenue	8.2	5.8	4.2	2.9	4.9	3.5	5.0	3.0	5.1	2.8	6.5	3.4	6.1	2.9	6.3	3.0
Total Source of Funds	139.6	100.0	132.4	100.0	138.7	100.0	162.3	100.0	179.2	100.0	194.0	100.0	213.3	100.0	208.8	100.0



COMPARISON OF ASSESSED VALUATIONS
SECURED AND UNSECURED
Fiscal Years 1970-1971 through 1979-1980

STATEMENT 20

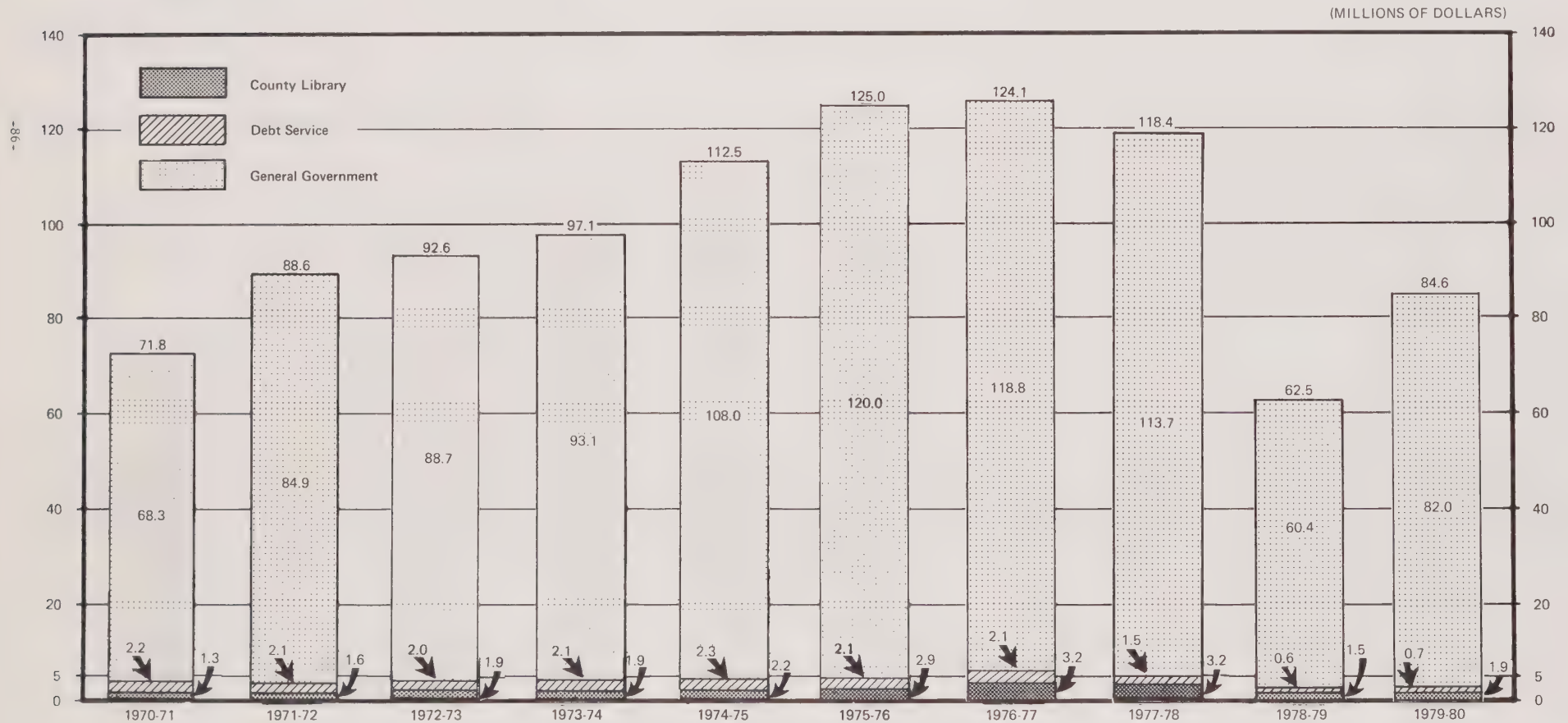
	1970-1971	1971-1972	1972-1973	1973-1974	1974-1975	1975-1976	1976-1977	1977-1978	1978-1979	1979-1980
Secured Property:										
Land	\$ 1,246,570,010	1,449,031,664	1,568,541,856	1,732,985,961	1,973,287,272	2,239,857,431	2,502,115,036	2,921,539,627	2,807,229,353	3,446,460,885
Improvements	1,441,422,190	1,665,950,039	1,866,627,513	2,139,664,417	2,498,488,776	2,822,575,006	3,220,646,100	3,821,421,695	4,320,319,853	5,174,470,548
Personal Property	176,996,715	171,765,772	182,268,385	193,664,097	216,523,345	251,165,933	278,256,278	308,340,140	177,329,489	205,946,082
Gross Secured Valuations	<u>2,864,988,915</u>	<u>3,286,747,475</u>	<u>3,617,437,754</u>	<u>4,066,314,475</u>	<u>4,688,299,393</u>	<u>5,313,598,370</u>	<u>6,001,017,414</u>	<u>7,051,301,463</u>	<u>7,304,878,695</u>	<u>8,826,877,515</u>
Exemptions	<u>120,649,538</u>	<u>117,601,859</u>	<u>119,263,572</u>	<u>107,121,952</u>	<u>119,447,021</u>	<u>139,737,067</u>	<u>131,437,238</u>	<u>176,373,660</u>	<u>174,535,984</u>	<u>176,278,082</u>
Net Secured Valuations . .	<u>2,744,339,377</u>	<u>3,169,145,616</u>	<u>3,498,174,182</u>	<u>3,959,192,523</u>	<u>4,568,852,372</u>	<u>5,173,861,303</u>	<u>5,869,580,176</u>	<u>6,874,927,803</u>	<u>7,130,342,711</u>	<u>8,650,599,433</u>
Unsecured Property:										
Land	15,662,646	17,687,503	17,170,756	17,638,397	21,711,396	22,691,390	22,999,623	24,744,702	30,359,154	35,501,177
Improvements	61,236,098	68,445,414	81,593,782	88,577,527	110,148,854	127,328,989	151,150,032	158,489,089	181,821,621	182,679,859
Personal Property	209,919,206	230,964,946	260,252,641	301,580,085	337,130,195	375,339,092	395,401,876	452,887,603	543,138,126	650,255,736
Gross Unsecured Valuations	<u>286,817,950</u>	<u>317,097,863</u>	<u>359,017,179</u>	<u>407,796,009</u>	<u>468,990,445</u>	<u>525,359,471</u>	<u>569,551,531</u>	<u>636,121,394</u>	<u>755,318,901</u>	<u>868,436,772</u>
Exemptions	<u>3,294,643</u>	<u>3,421,569</u>	<u>3,578,830</u>	<u>4,452,654</u>	<u>6,225,105</u>	<u>8,577,549</u>	<u>9,033,555</u>	<u>11,217,577</u>	<u>10,161,780</u>	<u>11,035,731</u>
Net Unsecured Valuations .	<u>283,523,307</u>	<u>313,676,294</u>	<u>355,438,349</u>	<u>403,343,355</u>	<u>462,765,340</u>	<u>516,781,922</u>	<u>560,517,976</u>	<u>624,903,817</u>	<u>745,157,121</u>	<u>857,401,041</u>
Net Valuations	<u>\$ 3,027,862,684</u>	<u>3,482,821,910</u>	<u>3,853,612,531</u>	<u>4,362,535,878</u>	<u>5,031,617,712</u>	<u>5,690,643,225</u>	<u>6,430,098,152</u>	<u>7,499,831,620</u>	<u>7,875,499,832</u>	<u>9,508,000,474</u>



COMPARISON OF COUNTY SECURED TAX LEVIES
AFTER DUE ALLOWANCE FOR DELINQUENCIES
Fiscal Years 1970-1971 through 1979-1980

STATEMENT 21

	TOTAL	GENERAL FUND	INTEREST AND DEBT REDEMPTION	LIBRARY	PERCENT DELINQUENCY ALLOWANCE
1970-71	\$ 71,793,327	68,273,726	2,172,490	1,347,111	2.10
1971-72	88,519,949	84,835,612	2,114,356	1,569,981	2.50
1972-73	92,601,714	88,681,485	2,041,366	1,878,863	2.75
1973-74	97,141,997	93,132,284	2,071,963	1,937,750	2.75
1974-75	112,517,308	107,972,720	2,294,702	2,249,886	3.75
1975-76	125,016,574	120,054,830	2,097,300	2,864,444	4.25
1976-77	124,063,848	118,750,505	2,118,628	3,194,715	4.00
1977-78	118,362,908	113,682,014	1,451,063	3,229,831	3.75
1978-79	62,540,510	60,474,763	590,172	1,475,575	3.00
1979-80	84,558,197	81,968,718	718,823	1,870,656	3.00

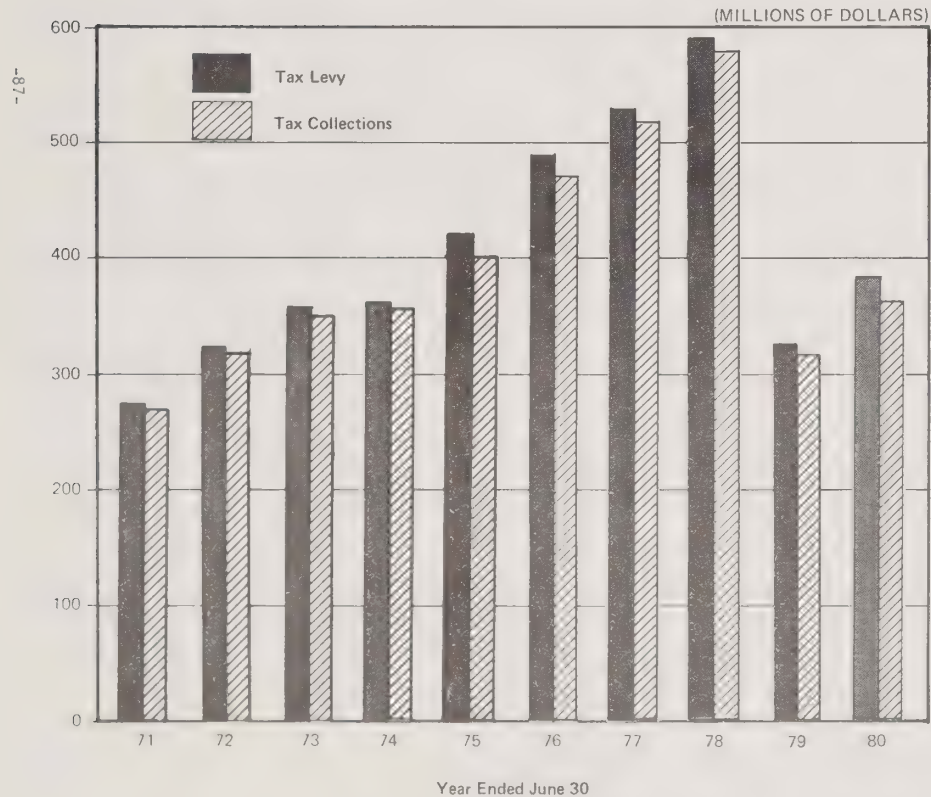


COMPARISON OF SECURED AND UNSECURED TAX COLLECTIONS
(Includes all Districts and Other Agencies for which the County Collects Taxes)
Fiscal Years 1970-1971 through 1979-1980

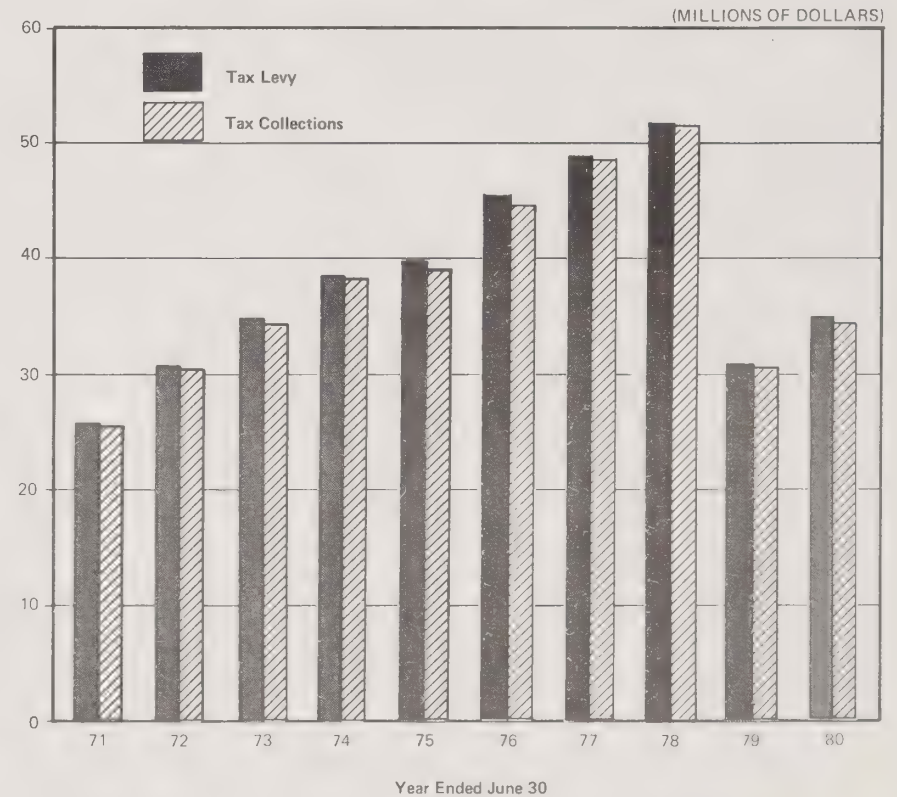
STATEMENT 22

	SECURED TAXES				UNSECURED TAXES			
	TOTAL TAX LEVY	TOTAL TAX COLLECTIONS	PRIOR TAXES CHARGED TO REDEMPTION OFFICER	PERCENT OF COLLECTIONS TO TAX LEVY	TOTAL TAX LEVY	TOTAL TAX COLLECTIONS	PRIOR TAXES CHARGED TO REDEMPTION OFFICER	PERCENT OF COLLECTIONS TO TAX LEVY
1970-71	\$274,450,206	269,782,132	4,668,074	98.3	25,820,170	25,735,090	85,080	99.6
1971-72	324,763,996	319,464,780	5,299,216	98.3	30,806,202	30,743,888	62,314	99.7
1972-73	358,792,386	353,016,661	5,775,725	98.3	34,962,642	34,668,354	294,288	99.1
1973-74	360,219,901	350,915,563	9,304,338	97.4	38,345,040	38,189,537	155,503	99.5
1974-75	419,403,051	404,095,983	15,307,068	96.3	39,615,387	39,275,580	339,807	99.1
1975-76	487,167,753	471,316,736	15,851,017	96.7	44,928,341	44,160,364	767,977	98.3
1976-77	529,262,007	516,774,904	12,487,103	97.6	48,684,417	48,336,628	347,789	99.3
1977-78	588,357,809	575,453,350	12,904,459	97.8	51,693,666	51,461,077	232,589	99.6
1978-79	324,276,315	317,200,578	7,075,737	97.8	30,966,151	30,449,797	516,354	98.3
1979-80	379,613,415	367,192,491	12,420,654	96.7	34,599,819	34,212,287	385,532	98.9

SECURED TAX LEVY AND COLLECTIONS



UNSECURED TAX LEVY AND COLLECTIONS



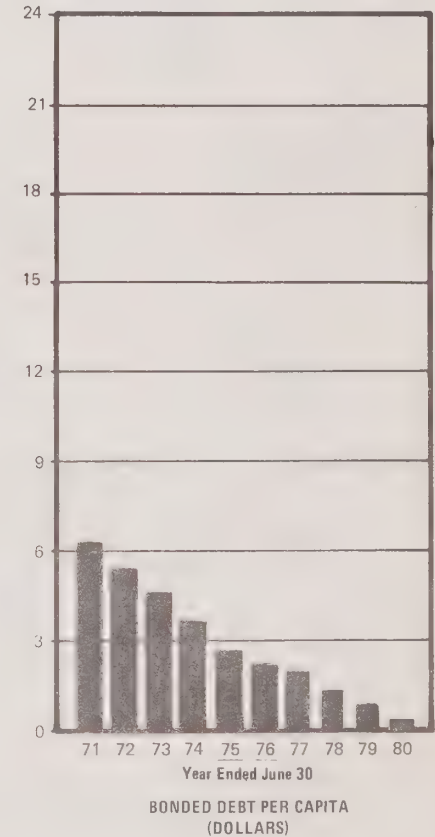
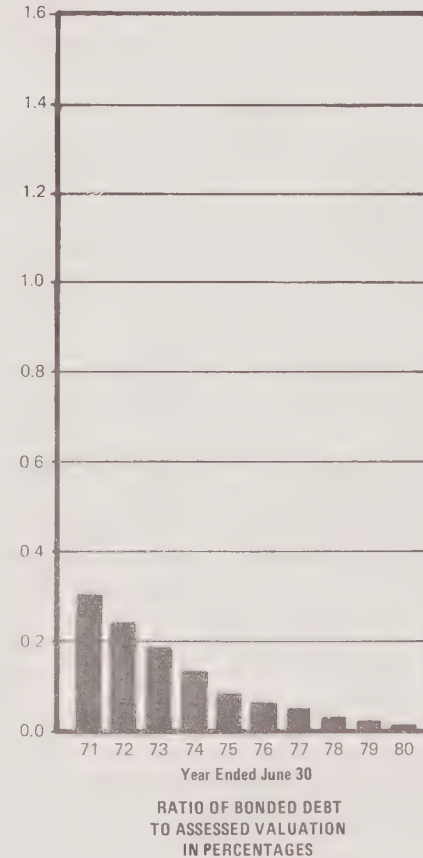
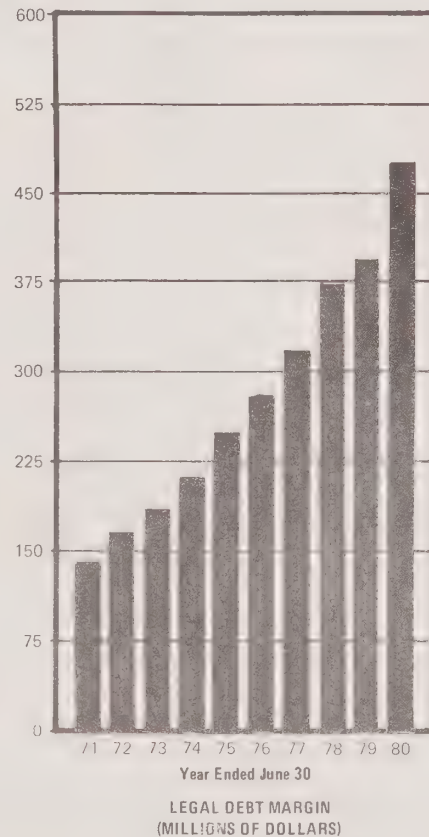
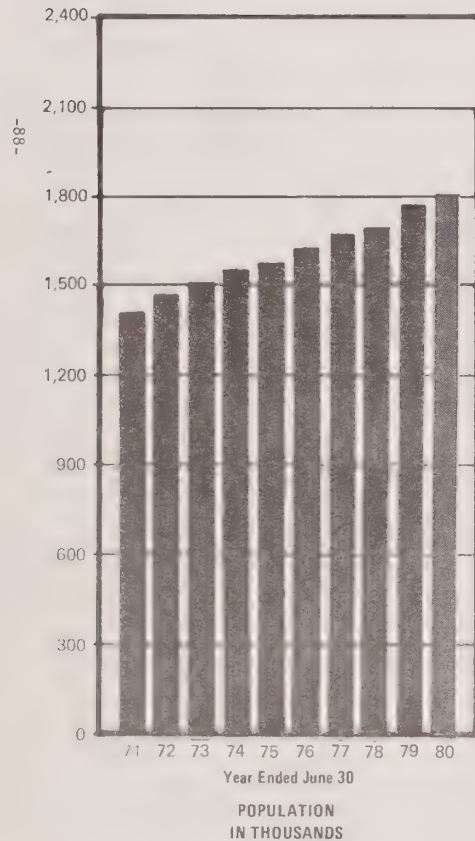
LEGAL DEBT MARGIN,
PERCENTAGE OF BONDED DEBT TO TOTAL ASSESSED
VALUATION AND BONDED DEBT PER CAPITA
Fiscal Years 1970-1971 through 1979-1980

STATEMENT 23

FISCAL YEAR	POPULATION PER OFFICIAL U. S. CENSUS	TOTAL ASSESSED VALUATION	LEGAL DEBT LIMIT**	BONDED DEBT	LEGAL DEBT MARGIN	RATIO OF BONDED DEBT TO ASSESSED VALUATION	BONDED DEBT PER CAPITA
1970-71	1,408,900*	\$ 3,027,862,684	151,393,134	8,955,000	142,438,134	.30	6.36
1971-72	1,467,600*	3,482,821,910	174,141,095	7,900,000	166,241,095	.23	5.38
1972-73	1,502,067*	3,853,612,531	192,680,626	6,820,000	185,860,626	.18	4.54
1973-74	1,544,600*	4,362,535,878	218,126,794	5,715,000	212,411,794	.13	3.70
1974-75	1,559,505*	5,031,617,712	251,580,886	4,580,000	247,000,886	.09	2.94
1975-76	1,600,000*	5,690,643,225	284,532,161	3,835,000	280,697,161	.07	2.40
1976-77	1,656,800*	6,430,098,152	321,504,908	3,060,000	318,444,908	.05	1.84
1977-78	1,694,800*	7,499,831,620	374,991,581	2,260,000	372,731,581	.03	1.33
1978-79	1,767,500*	7,875,499,832	393,774,992	1,420,000	392,354,992	.02	.80
1979-80	1,808,200*	9,508,000,474	475,400,024	540,000	474,860,024	.01	.30

* Estimated

** Legal Debt Limit is 5% of Assessed Valuation

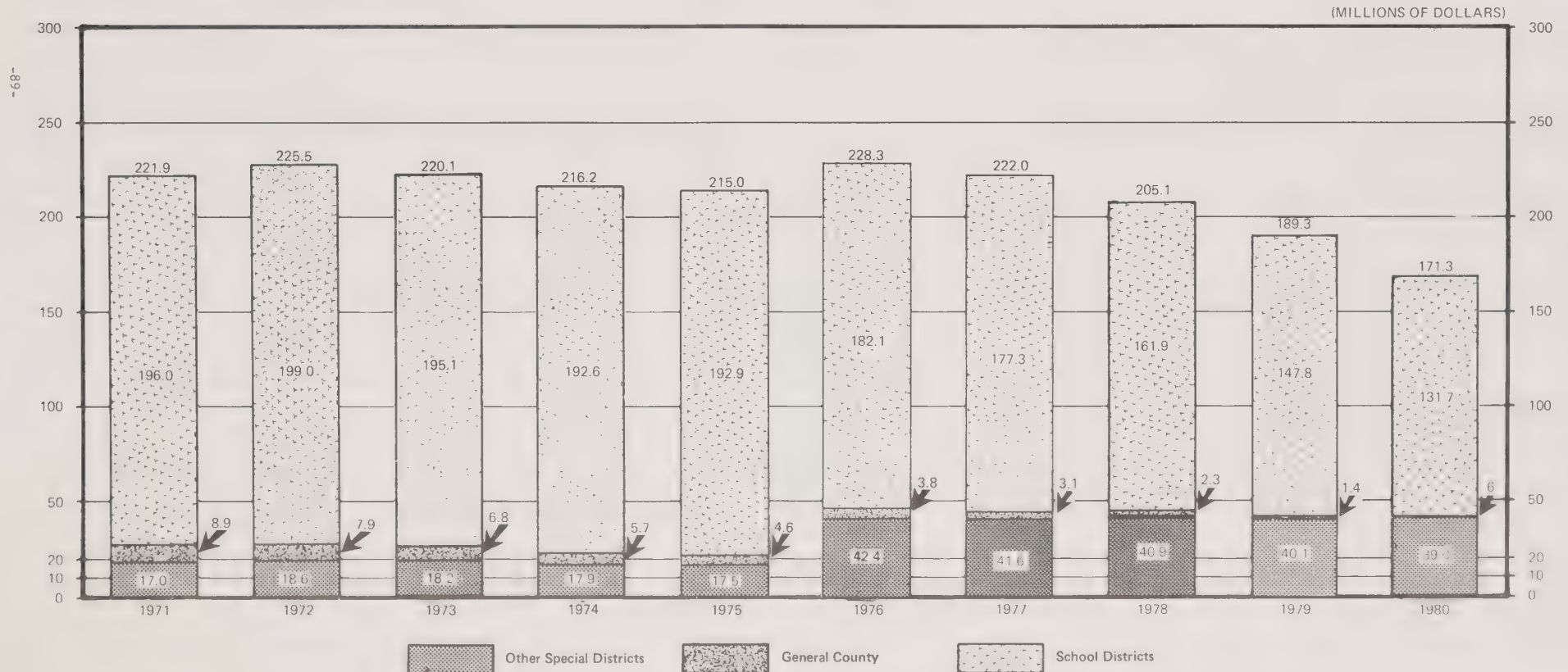


COMPARISON OF OUTSTANDING BONDED INDEBTEDNESS
Fiscal Years 1970-1971 through 1979-1980

STATEMENT 24

	TOTAL	GENERAL COUNTY	OTHER SPECIAL DISTRICTS*	SCHOOL DISTRICTS*
June 30, 1971	221,918,000	8,955,000	17,007,000	195,956,000
June 30, 1972	225,530,000	7,900,000	18,630,000	199,000,000
June 30, 1973	220,085,000	6,820,000	18,209,000	195,056,000
June 30, 1974	216,200,000	5,715,000	17,851,000	192,634,000
June 30, 1975	214,999,000	4,580,000	17,519,000	192,900,000
June 30, 1976	228,329,000	3,835,000	42,360,000	182,134,000
June 30, 1977	221,986,000	3,060,000	41,644,000	177,282,000
June 30, 1978	205,064,000	2,260,000	40,913,000	161,891,000
June 30, 1979	189,312,000	1,420,000	40,127,000	147,765,000
June 30, 1980	171,312,000	540,000	39,024,000	131,748,000

* Cleared through the County Treasurer, but County is not liable.



FINANCIAL REPORT OF SAN DIEGO COUNTY

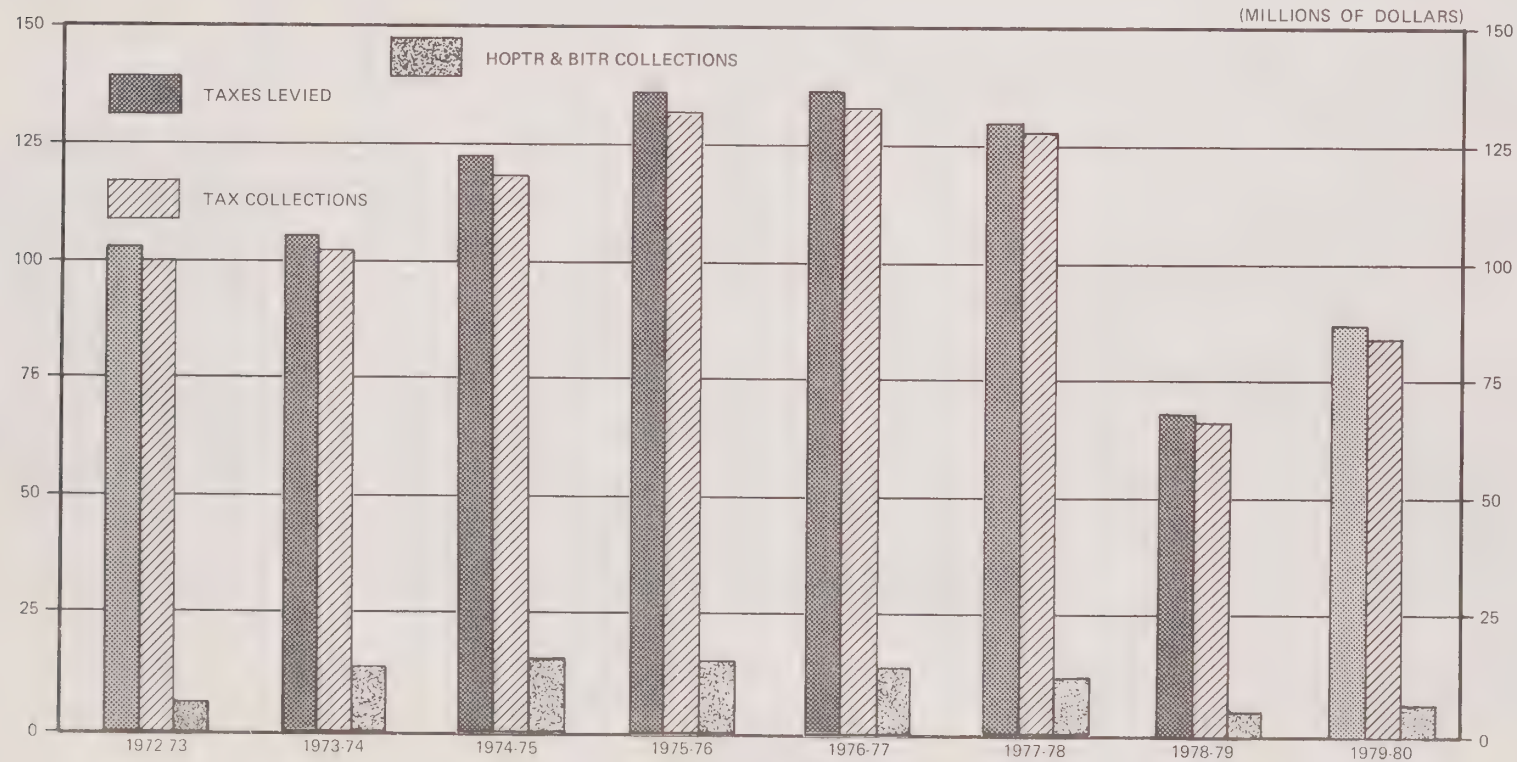
COMPARISON OF COUNTY ASSESSED VALUE TAXES LEVIED AND TAX COLLECTIONS IN THOUSANDS OF DOLLARS Fiscal Years 1972-1973 through 1979-1980

STATEMENT 25

	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80
Assessed Valuations and Tax Rates								
Secured*	3,498,174	3,959,192	4,568,852	5,173,861	5,869,580	6,874,928	7,130,343	8,650,599
Tax Rate** (Countywide)	2.711	2.711	2.691	2.621	2.282	1.825	4.000	4.000
Unsecured*	355,438	403,343	462,765	516,781	560,518	624,904	745,157	857,401
Tax Rate** (Countywide)	2.939	2.711	2.711	2.691	2.621	2.282	4.000	4.000
Tax Levy (Including Library)	102,140	106,830	123,081	137,069	137,880	130,975	68,606	87,415
Tax Collections (Including Library)	100,527	103,208	119,571	133,517	134,104	128,580	67,422	84,771
Prior Taxes Charged to Redemption Officer	1,613	3,622	3,509	3,552	3,776	2,395	1,184	2,644
Percent of Collections	98.4	96.6	97.2	97.4	97.3	98.2	98.3	97.0
HOPTR & BITR Valuations								
Reimbursed by State of California								
Secured	146,245	429,550	455,906	481,467	502,627	520,164	546,830	570,261
Unsecured	38,275	66,939	91,888	104,187	100,129	116,032	138,238	170,624
HOPTR & BITR Collections	5,231	13,751	15,194	15,784	14,594	12,533	6,697	6,962

* Assessed Valuations are based on the original Assessment Roll and do not reflect subsequent adjustments, and are shown gross including valuations attributable to Home Owners' Property Tax Relief (HOPTR) and Business Inventory Tax Relief (BITR).

**The 1% of full value or \$4.00 maximum (Proposition 13) tax rate beginning in 1978-79 will be distributed in a percentage fashion to each of the eligible taxing agencies in the County according to law.

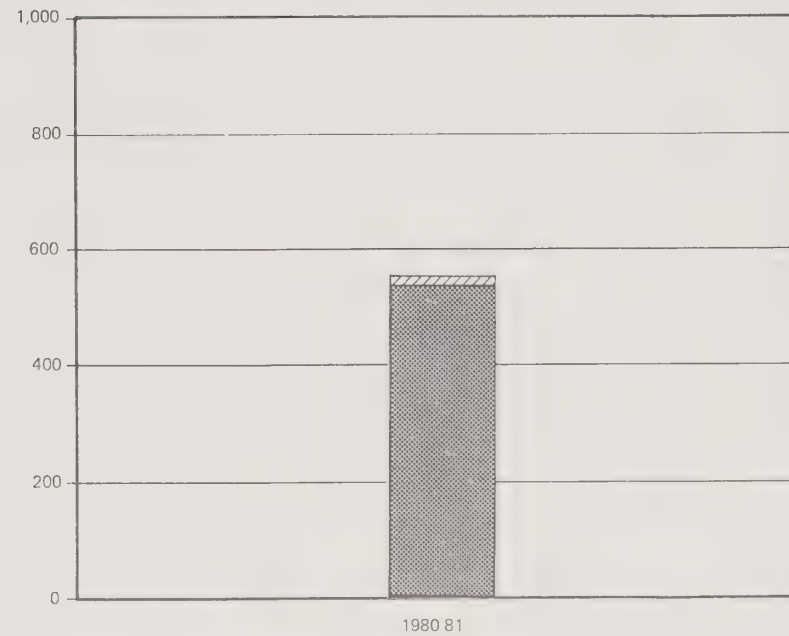


COMPARISON OF FUTURE
REQUIREMENTS FOR LONG TERM DEBT-GENERAL
COUNTY BONDED INDEBTEDNESS
FISCAL YEAR 1979-80

STATEMENT 26

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
1980-1981	\$ 540,000	18,225	558,225

GENERAL COUNTY BONDED INDEBTEDNESS
(THOUSANDS OF DOLLARS)



PRINCIPAL



INTEREST

FINANCIAL REPORT OF SAN DIEGO COUNTY

MISCELLANEOUS STATISTICAL DATA June 30, 1980

GEOGRAPHICAL LOCATION: The Southwestern most county in California and the continental United States. Bounded by Mexico on the South, Riverside and Orange Counties on the North, Imperial county on the East, and the Pacific Ocean on the West. Extends North to South Approximately 60 miles and East to West 70 miles.

ALTITUDE: Sea level to 6,500 feet.

AREA OF COUNTY: Approximately 4,200 square miles.

COUNTY SEAT: San Diego, California

FORM OF GOVERNMENT: Chartered County, governed by five-member Board of Supervisors.

DATE COUNTY CHARTER ADOPTED: July 1, 1933

FISCAL YEAR BEGINS: July 1.

POPULATION: (official U.S. Census)	Year	Population	Percent of Increase
	April, 1910	61,665	
	April, 1920	112,248	82
	April, 1930	209,659	87
	April, 1940	289,348	38
	April, 1950	556,808	92
	April, 1960	1,033,011	86
	April, 1970	1,357,854	33
	April, 1975	1,559,505	15
	Jan. , 1980	1,808,200	Estimate 16

INCORPORATED CITIES:			
Carlsbad	El Cajon	Oceanside	
Chula Vista	Escondido	National City	
Coronado	Imperial Beach	San Diego	
Del Mar	La Mesa	San Marcos	
	Lemon Grove	Vista	

TOTAL COUNTY EMPLOYEES AT JUNE 30:	Year	Number of Employees	Percent of Increase over Previous Year	Number of Employees Per Thousand Population
	1971	8,310	4.3	5.90
	1972	9,307	12.0*	6.34
	1973	9,812	5.4*	6.57
	1974	10,411	6.1*	6.74
	1975	10,904	4.5	6.99
	1976	10,559	(3.2)	6.60
	1977	10,951	.04	6.61
	1978	11,373	.04	6.71
	1979	11,036	(.03)	6.24
	1980	11,483	.04	6.35

REGISTERED VOTERS: Primary Election, June 3, 1980 - 909,820

NUMBER VOTING: 542,817

PERCENT VOTING: 59.66%

MILES OF COUNTY-
MAINTAINED STREETS
(Unincorporated
Areas Only):

Select System (Circulation Element County General Plan)	1,158.44
Minor System (All Other Maintained Roads)	1,037.37

SPECIAL DISTRICTS:

	Number		Number
Cemetery	5	Parking	1
Community Services	6	Public Utility	2
County Service Areas	80	Recreation and Parks	2
Fire	20	Resource Conservation	5
Flood Control	1	Sanitary	2
(Includes 6 Zones)		Sanitation	16
Hospital	4	Sewer	1
Irrigation	5	Small Craft Harbor	1
Lighting	17	Unified Port	1
Maintenance:		Water:	
Drainage	1	California	4
Lighting	15	County	7
Park	1	Municipal	17
Sewer	1	Water Conservation	1
Mosquito Abatement	1		
Road	1		

SEWERS MAINTAINED
BY SPECIAL DISTRICTS:

Districts Connected to Metropolitan System	6
Water Pollution Control Facilities	7
Sewer Lines, Miles	540
Sewer Connections	40,140

CONSTRUCTION PERMITS
(Unincorporated
Area Only):

	Year	Electrical and Plumbing	Construction	Estimated Cost of Construction
	1970-71	19,569	11,845	145,989,800
	1971-72	21,023	14,108	201,902,000
	1972-73	27,803	15,657	267,195,908
	1973-74	21,519	12,838	177,160,945
	1974-75	18,128	12,251	163,619,145
	1975-76	21,004	13,301	284,769,708
	1976-77	28,086	21,011	407,909,537
	1977-78	31,203	18,257	512,154,919
	1978-79	24,034	13,664	342,287,549
	1979-80	Not Available		

*Includes 304, 165, and 26, respectively, Public Employment participants.

MISCELLANEOUS STATISTICAL DATA
June 30, 1980

MAJOR INDUSTRY GROUP OF EMPLOYED PERSONS FOR SAN DIEGO COUNTY

	1980 <u>Employed</u>	1979 <u>Payroll</u>		1980 <u>Employed</u>	1979 <u>Payroll</u>
Agriculture and Fishing	10,400	\$ 155,779,115	Transportation, Communication and Public Utilities	28,200	\$ 489,360,762
Mining	700	14,762,422	Wholesale and Retail Trade	146,800	1,365,530,076
Contract Construction	38,600	756,431,904	Finance, Real Estate and Insurance	38,400	480,249,848
Manufacturing:			Service Industries	147,000	1,466,338,362
Food and Kindred	6,000	1,579,128,731	Government	143,600	538,350,442
Apparel and Textiles	3,500		Not Elsewhere Classified	36,800	23,991,843
Printing and Publishing	7,400				
Chemicals	1,400				
Wood, Furnitures and Fixtures	2,200		TOTAL EMPLOYED	694,300	
Stone, Clay and Glass	1,600				
Metals	6,800		UNEMPLOYED	46,800	
Machinery	34,200				
Aero Space	19,200		TOTAL CIVILIAN LABOR FORCE	741,100	
Shipbuilding and Repair	8,900				
Miscellaneous Manufacturing	12,600		TOTAL CIVILIAN PAYROLL		\$ 6,869,923,505

